

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

Class of Service: **Federal Affairs**
(including AEPSC Membership & Contributions)

Supporting Witness: Brian Bond

	Total
AEPSC Per Books:	\$ 507,464
Pro-Forma Adjustments:	\$ 94,493
AEPSC Requested in Cost of Service:	\$ 601,957

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Brian Bond Section IV.-VI., pages 10 - 17
- Testimony of Brian J. Frantz Section V.D., pages 86 - 87

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services: W/P Frantz - 2B, page 2 of 11, line 66
- by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 3 of 21, line 90
- by the Activities performed by this Class: W/P Frantz - 4B, page 9 of 54, line 360
- by Departments within this Class: W/P Frantz - 5, page 2 of 6, line 50
- by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 1 of 4, line 20
- by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 12
- by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (d), line 95
- by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 3 of 18, line 135
- listing of invoices removed from request for this Class: W/P Frantz - 9D

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

Class of Service: **Regulatory**

Supporting Witness: **Lynn Ferry-Nelson**

	Total
AEPSC Per Books:	\$ 2,749,170
Pro-Forma Adjustments:	\$ (448,595)
AEPSC Requested in Cost of Service:	\$ 2,300,575

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Lynn Ferry-Nelson Section III.C and III.D., pages 15 - 23
- Testimony of Brian J. Frantz Section V.E., pages 87 - 89

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services: W/P Frantz - 2B, page 2 of 11, line 77
- by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 3 of 21, line 119
- by the Activities performed by this Class: W/P Frantz - 4B, page 10 of 54, line 401
- by Departments within this Class: W/P Frantz - 5, page 2 of 6, line 61
- by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 1 of 4, line 25
- by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 14
- by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (e), line 95
- by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 4 of 18, line 152
- listing of invoices removed from request for this Class: W/P Frantz - 9E

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

Class of Service: **Corporate Safety & Health**

Supporting Witness: **Daniel Boezio**

	Total
AEPSC Per Books:	\$ 452,217
Pro-Forma Adjustments:	\$ (7,531)
AEPSC Requested in Cost of Service:	\$ 444,686

Discussion of reasonableness, necessity and methods of allocation for this Class:

- ♦ Testimony of Daniel Boezio Section VII. & VIII., pages 23 - 27
- ♦ Testimony of Brian J. Frantz Section V.F., pages 89 - 91

To review the amount included in the Company's request for this Class of Service:

- ♦ by Allocation Factor used to bill services: W/P Frantz - 2B, page 9 of 11, line 339
- ♦ by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 18 of 21, line 702
- ♦ by the Activities performed by this Class: W/P Frantz - 4B, page 45 of 54, line 1905
- ♦ by Departments within this Class: W/P Frantz - 5, page 5 of 6, line 197
- ♦ by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 3 of 4, line 95
- ♦ by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 16
- ♦ by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (f), line 95
- ♦ by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 14 of 18, line 641
- ♦ listing of invoices removed from request for this Class: W/P Frantz - 9C

To review other testimony supporting elements of this Class:

- ♦ Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- ♦ Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- ♦ Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- ♦ Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

Class of Service: **Information Technology**

Supporting Witness: **Greg Filipkowski**

	Total
AEPSC Per Books:	\$ 15,595,855
Pro-Forma Adjustments:	\$ (119,618)
AEPSC Requested in Cost of Service:	\$ 15,476,237

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Greg Filipkowski Section IV., pages 12 - 34
- Testimony of Brian J. Frantz Section V.G., pages 91 - 95

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services: W/P Frantz - 2B, page 5 of 11, line 165
- by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 8 of 21, line 326
- by the Activities performed by this Class: W/P Frantz - 4B, page 22 of 54, line 915
- by Departments within this Class: W/P Frantz - 5, page 3 of 6, line 110
- by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 2 of 4, line 51
- by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 18
- by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (g), line 95
- by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 7 of 18, line 320
- listing of invoices removed from request for this Class: W/P Frantz - 9I

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

Class of Service: **Telecommunications**

Supporting Witness: **Stacey Stoffer**

	Total
AEPSC Per Books:	\$ 559,601
Pro-Forma Adjustments:	\$ (3,207)
AEPSC Requested in Cost of Service:	\$ 556,394

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Stacey Stoffer Section IV , pages 8 - 16
- Testimony of Brian J. Frantz Section V.H., pages 95 - 97

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services: W/P Frantz - 2B, page 11 of 11, line 400
- by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 21 of 21, line 828
- by the Activities performed by this Class: W/P Frantz - 4B, page 54 of 54, line 2242
- by Departments within this Class: W/P Frantz - 5, page 6 of 6, line 206
- by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 4 of 4, line 111
- by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 20
- by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (h), line 95
- by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 18 of 18, line 765
- listing of invoices removed from request for this Class: W/P Frantz - 9M

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Southwestern Electric Power Company
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for the Test Year Ended March 31, 2020

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Class of Service:

Generation

Supporting Witness:

Monte McMahon

	Total
AEPSC Per Books:	\$ 11,034,371
Pro-Forma Adjustments:	\$ (226,950)
AEPSC Requested in Cost of Service:	\$ 10,807,420

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Monte McMahon
- Testimony of Brian J. Frantz

Sections IX., pages 27 - 31
Section V.I , pages 97 - 99

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services:
- by Benefiting Locations billed by this Class:
- by the Activities performed by this Class:
- by Departments within this Class
- by Component of cost, i e. labor, outside services, materials
- by Category of Service discussed in testimony:
- by FERC Account and total pro-forma amount:
- by FERC Account with pro-formas by FERC
- listing of invoices removed from request for this Class:

W/P Frantz - 2B, page 3 of 11, line 94
W/P Frantz - 3B, page 5 of 21, line 175
W/P Frantz - 4B, page 14 of 54, line 531
W/P Frantz - 5, page 3 of 6, line 89
W/P Frantz - 7B, page 1 of 4, line 30
Exhibit BJF-7A, page 1 of 2, line 22
Exhibit BJF-1A, page 1 of 3, column (i), line 95
W/P Frantz - 1, page 5 of 18, line 198
W/P Frantz - 9F

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process:
- Discussion of AEPSC cost trends, benchmarking and cost allocation:
- Discussion of reasonableness and necessity of employee benefit costs
- Discussion of reasonableness and necessity of salaries and incentives

Testimony of Brian J. Frantz, Section III
Testimony of Patrick Baryenbruch
Testimony of Andrew R. Carlin
Testimony of Andrew R. Carlin

Southwestern Electric Power Company
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Class of Service: **Real Estate and Work Place Services**

Supporting Witness: **Randolph J. Ware**

	Total
AEPSC Per Books:	\$ 4,577,820
Pro-Forma Adjustments:	\$ (57,035)
AEPSC Requested in Cost of Service:	\$ 4,520,785

Discussion of reasonableness, necessity and methods of allocation for this Class:

- ♦ Testimony of Randolph J. Ware Section III.B., pages 5 - 10
- ♦ Testimony of Brian J. Frantz Section V.J., pages 99 - 101

To review the amount included in the Company's request for this Class of Service:

- ♦ by Allocation Factor used to bill services: W/P Frantz - 2B, page 6 of 11, line 222
- ♦ by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 12 of 21, line 483
- ♦ by the Activities performed by this Class: W/P Frantz - 4B, page 32 of 54, line 1335
- ♦ by Departments within this Class: W/P Frantz - 5, page 4 of 6, line 129
- ♦ by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 2 of 4, line 62
- ♦ by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 24
- ♦ by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (j), line 95
- ♦ by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 10 of 18, line 439
- ♦ listing of invoices removed from request for this Class: W/P Frantz - 9J

To review other testimony supporting elements of this Class:

- ♦ Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- ♦ Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- ♦ Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- ♦ Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

Class of Service: **Human Resources**

Supporting Witness: **Brian Healy**

	Total
AEPSC Per Books:	\$ 2,386,327
Pro-Forma Adjustments:	\$ (59,190)
AEPSC Requested in Cost of Service:	\$ 2,327,137

Discussion of reasonableness, necessity and methods of allocation for this Class:

- ♦ Testimony of Brian Healy Section III.-VI., pages 11 - 21
- ♦ Testimony of Brian J. Frantz Section V.K., pages 101 - 103

To review the amount included in the Company's request for this Class of Service:

- ♦ by Allocation Factor used to bill services: W/P Frantz - 2B, page 7 of 11, line 255
- ♦ by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 15 of 21, line 572
- ♦ by the Activities performed by this Class: W/P Frantz - 4B, page 38 of 54, line 1597
- ♦ by Departments within this Class: W/P Frantz - 5, page 4 of 6, line 140
- ♦ by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 3 of 4, line 68
- ♦ by Category of Service discussed in testimony: Exhibit BJJ-7A, page 1 of 2, line 30
- ♦ by FERC Account and total pro-forma amount: Exhibit BJJ-1A, page 2 of 3, column (k), line 95
- ♦ by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 11 of 18, line 505
- ♦ listing of invoices removed from request for this Class: W/P Frantz - 9K

To review other testimony supporting elements of this Class:

- ♦ Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- ♦ Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- ♦ Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- ♦ Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
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Class of Service: **Chief Financial Officer**

Supporting Witness: **Brian J. Frantz**

	Total
AEPSC Per Books:	\$ 5,405,515
Pro-Forma Adjustments:	\$ 3,797,044
AEPSC Requested in Cost of Service:	\$ 9,202,558

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Brian J. Frantz

Sections IV.A., pages 43 - 62, and V.L., pages 103 - 105

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services:
- by Benefiting Locations billed by this Class:
- by the Activities performed by this Class:
- by Departments within this Class:
- by Component of cost, i.e. labor, outside services, materials:
- by Category of Service discussed in testimony:
- by FERC Account and total pro-forma amount:
- by FERC Account with pro-formas by FERC:
- listing of invoices removed from request for this Class:

W/P Frantz - 2B, page 8 of 11, line 281
W/P Frantz - 3B, page 16 of 21, line 612
W/P Frantz - 4B, page 41 of 54, line 1726
W/P Frantz - 5, page 5 of 6, line 170
W/P Frantz - 7B, page 3 of 4, line 73
Exhibit BJF-7A, page 1 of 2, line 37
Exhibit BJF-1A, page 2 of 3, column (I), line 95
W/P Frantz - 1, page 13 of 18, line 572
W/P Frantz - 9L

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process:
- Discussion of AEPSC cost trends, benchmarking and cost allocation:
- Discussion of reasonableness and necessity of employee benefit costs:
- Discussion of reasonableness and necessity of salaries and incentives:

Testimony of Brian J. Frantz, Section III
Testimony of Patrick Baryenbruch
Testimony of Andrew R. Carlin
Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

Class of Service: **Chief Executive Officer and Internal Audit**

Supporting Witness: **Brian J. Frantz**

	Total
AEPSC Per Books:	\$ 1,227,545
Pro-Forma Adjustments:	\$ (11,815)
AEPSC Requested in Cost of Service:	\$ 1,215,730

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Brian J. Frantz

Sections IV.B., pages 63 - 67, and V.M., pages 105 - 107

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services:
- by Benefiting Locations billed by this Class:
- by the Activities performed by this Class:
- by Departments within this Class:
- by Component of cost, i.e. labor, outside services, materials:
- by Category of Service discussed in testimony:
- by FERC Account and total pro-forma amount:
- by FERC Account with pro-formas by FERC:
- listing of invoices removed from request for this Class:

W/P Frantz - 2B, page 8 of 11, line 294
W/P Frantz - 3B, page 16 of 21, line 635
W/P Frantz - 4B, page 42 of 54, line 1770
W/P Frantz - 5, page 5 of 6, line 179
W/P Frantz - 7B, page 3 of 4, line 80
Exhibit BJF-7A, page 1 of 2, line 41
Exhibit BJF-1A, page 2 of 3, column (m), line 95
W/P Frantz - 1, page 13 of 18, line 591
W/P Frantz - 9L

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process:
- Discussion of AEPS cost trends, benchmarking and cost allocation:
- Discussion of reasonableness and necessity of employee benefit costs:
- Discussion of reasonableness and necessity of salaries and incentives:

Testimony of Brian J. Frantz, Section III
Testimony of Patrick Baryenbruch
Testimony of Andrew R. Carlin
Testimony of Andrew R. Carlin

Southwestern Electric Power Company
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Class of Service: **Supply Chain, Procurement & Fleet**

Supporting Witness: **Brian J. Frantz**

	Total
AEPSC Per Books:	\$ 1,783,904
Pro-Forma Adjustments:	\$ (1,449,604)
AEPSC Requested in Cost of Service:	\$ 334,300

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Brian J. Frantz

Sections IV.C., pages 67 - 73, and V.N., pages 108 - 109

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services:
- by Benefiting Locations billed by this Class:
- by the Activities performed by this Class:
- by Departments within this Class:
- by Component of cost, i.e. labor, outside services, materials:
- by Category of Service discussed in testimony:
- by FERC Account and total pro-forma amount:
- by FERC Account with pro-formas by FERC:
- listing of invoices removed from request for this Class:

W/P Frantz - 2B, page 5 of 11, line 188
W/P Frantz - 3B, page 10 of 21, line 394
W/P Frantz - 4B, page 26 of 54, line 1068
W/P Frantz - 5, page 3 of 6, line 119
W/P Frantz - 7B, page 2 of 4, line 56
Exhibit BJF-7A, page 2 of 2, line 64
Exhibit BJF-1A, page 2 of 3, column (t), line 95
W/P Frantz - 1, page 9 of 18, line 371
W/P Frantz - 9K

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process:
- Discussion of AEPSC cost trends, benchmarking and cost allocation:
- Discussion of reasonableness and necessity of employee benefit costs:
- Discussion of reasonableness and necessity of salaries and incentives:

Testimony of Brian J. Frantz, Section III
Testimony of Patrick Baryenbruch
Testimony of Andrew R. Carlin
Testimony of Andrew R. Carlin

Southwestern Electric Power Company
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Class of Service: **Legal Services**

Supporting Witness: **Lynn Ferry-Nelson**

	Total
AEPSC Per Books:	\$ 1,629,901
Pro-Forma Adjustments:	\$ (61,518)
AEPSC Requested in Cost of Service:	\$ 1,568,383

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Lynn Ferry-Nelson Section III.B., pages 10 - 15
- Testimony of Brian J. Frantz Section V.O., pages 109 - 112

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services: W/P Frantz - 2B, page 9 of 11, line 316
- by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 17 of 21, line 670
- by the Activities performed by this Class: W/P Frantz - 4B, page 44 of 54, line 1850
- by Departments within this Class: W/P Frantz - 5, page 5 of 6, line 183
- by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 3 of 4, line 85
- by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 45
- by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 2 of 3, column (n), line 95
- by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 14 of 18, line 611
- listing of invoices removed from request for this Class: W/P Frantz - 9E

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

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Class of Service: **Physical & Cyber Security**

Supporting Witness: **Stephen Swick**

	Total
AEPSC Per Books:	\$ 1,183,365
Pro-Forma Adjustments:	\$ (1,395)
AEPSC Requested in Cost of Service:	\$ 1,181,971

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Stephen Swick Section IV., pages 12 - 20
- Testimony of Brian J. Frantz Section V.P., pages 112 - 114

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services: W/P Frantz - 2B, page 11 of 11, line 390
- by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 21 of 21, line 811
- by the Activities performed by this Class: W/P Frantz - 4B, page 53 of 54, line 2212
- by Departments within this Class: W/P Frantz - 5, page 6 of 6, line 204
- by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 4 of 4, line 106
- by Category of Service discussed in testimony: Exhibit BJJ-7A, page 1 of 2, line 47
- by FERC Account and total pro-forma amount: Exhibit BJJ-1A, page 2 of 3, column (o), line 95
- by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 17 of 18, line 730
- listing of invoices removed from request for this Class: W/P Frantz - 9N

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- Discussion of AEPS cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Southwestern Electric Power Company
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Class of Service: **Corporate Communications**

Supporting Witness: **Brian Bond**

	Total
AEPSC Per Books:	\$ 668,104
Pro-Forma Adjustments:	\$ (6,966)
AEPSC Requested in Cost of Service:	\$ 661,139

Discussion of reasonableness, necessity and methods of allocation for this Class:

- ♦ Testimony of Brian Bond Sections VIII.B, pages 25 - 29
- ♦ Testimony of Brian J. Frantz Section V.Q., pages 114 - 115

To review the amount included in the Company's request for this Class of Service:

- ♦ by Allocation Factor used to bill services: W/P Frantz - 2B, page 9 of 11, line 331
- ♦ by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 18 of 21, line 682
- ♦ by the Activities performed by this Class: W/P Frantz - 4B, page 45 of 54, line 1887
- ♦ by Departments within this Class: W/P Frantz - 5, page 5 of 6, line 190
- ♦ by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 3 of 4, line 90
- ♦ by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 49
- ♦ by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 2 of 3, column (p), line 95
- ♦ by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 14 of 18, line 626
- ♦ listing of invoices removed from request for this Class: W/P Frantz - 9D

To review other testimony supporting elements of this Class:

- ♦ Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- ♦ Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- ♦ Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- ♦ Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

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Class of Service: **Environmental Services**

Supporting Witness: **Brian Bond**

	Total
AEPSC Per Books:	\$ 4,027,742
Pro-Forma Adjustments	\$ (24,379)
AEPSC Requested in Cost of Service:	\$ 4,003,363

Discussion of reasonableness, necessity and methods of allocation for this Class:

- ♦ Testimony of Brian Bond Section X.C., pages 36 - 39
- ♦ Testimony of Brian J. Frantz Section V.R., pages 116 - 117

To review the amount included in the Company's request for this Class of Service:

- ♦ by Allocation Factor used to bill services: W/P Frantz - 2B, page 4 of 11, line 123
- ♦ by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 6 of 21, line 225
- ♦ by the Activities performed by this Class: W/P Frantz - 4B, page 16 of 54, line 642
- ♦ by Departments within this Class: W/P Frantz - 5, page 3 of 6, line 103
- ♦ by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 2 of 4, line 40
- ♦ by Category of Service discussed in testimony: Exhibit BJJ-7A, page 2 of 2, line 58
- ♦ by FERC Account and total pro-forma amount: Exhibit BJJ-1A, page 2 of 3, column (q), line 95
- ♦ by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 6 of 18, line 244
- ♦ listing of invoices removed from request for this Class: W/P Frantz - 9D

To review other testimony supporting elements of this Class:

- ♦ Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- ♦ Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- ♦ Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- ♦ Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

5

Class of Service:

Regulated Commercial Operations

Supporting Witness

Scott Mertz

	Total
AEPSC Per Books	\$ 3,561,913
Pro-Forma Adjustments:	\$ (6,645)
AEPSC Requested in Cost of Service:	\$ 3,555,269

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Scott Mertz
- Testimony of Brian J. Frantz

Section V., pages 14 - 20
Section V S., pages 117 - 119

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services:
- by Benefiting Locations billed by this Class:
- by the Activities performed by this Class.
- by Departments within this Class
- by Component of cost, i.e. labor, outside services, materials:
- by Category of Service discussed in testimony.
- by FERC Account and total pro-forma amount:
- by FERC Account with pro-formas by FERC:
- listing of invoices removed from request for this Class

W/P Frantz - 2B, page 3 of 11, line 107
W/P Frantz - 3B, page 5 of 21, line 187
W/P Frantz - 4B, page 15 of 54, line 575
W/P Frantz - 5, page 3 of 6, line 95
W/P Frantz - 7B, page 2 of 4, line 35
Exhibit BJF-7A, page 2 of 2, line 60
Exhibit BJF-1A, page 2 of 3, column (r), line 95
W/P Frantz - 1, page 5 of 18, line 214
W/P Frantz - 9G

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process:
- Discussion of AEPSC cost trends, benchmarking and cost allocation:
- Discussion of reasonableness and necessity of employee benefit costs.
- Discussion of reasonableness and necessity of salaries and incentives:

Testimony of Brian J. Frantz, Section III
Testimony of Patrick Baryenbruch
Testimony of Andrew R. Carlin
Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

Class of Service: **Fuel Procurement**

Supporting Witness: **Amy Jeffries**

	Total
AEPSC Per Books:	\$ 312,230
Pro-Forma Adjustments:	\$ (2,436)
AEPSC Requested in Cost of Service:	\$ 309,794

Discussion of reasonableness, necessity and methods of allocation for this Class:

- ♦ Testimony of Amy Jeffries Section VI. pages 18 - 21
- ♦ Testimony of Brian J. Frantz Section V.T., pages 119 - 120

To review the amount included in the Company's request for this Class of Service:

- ♦ by Allocation Factor used to bill services: W/P Frantz - 2B, page 4 of 11, line 131
- ♦ by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 6 of 21, line 236
- ♦ by the Activities performed by this Class: W/P Frantz - 4B, page 16 of 54, line 652
- ♦ by Departments within this Class: W/P Frantz - 5, page 3 of 6, line 105
- ♦ by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 2 of 4, line 45
- ♦ by Category of Service discussed in testimony: Exhibit BJF-7A, page 2 of 2, line 62
- ♦ by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 2 of 3, column (s), line 95
- ♦ by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 6 of 18, line 253
- ♦ listing of invoices removed from request for this Class: W/P Frantz - 9H

To review other testimony supporting elements of this Class:

- ♦ Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- ♦ Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- ♦ Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- ♦ Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

Class of Service: **Internal Support**

Supporting Witness: **Brian J. Frantz**

	Total
AEPSC Per Books:	\$ 1,471,974
Pro-Forma Adjustments:	\$ (197,348)
AEPSC Requested in Cost of Service:	\$ 1,274,626

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Brian J. Frantz

Section IV.D., pages 73 - 76

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services:
- by Benefiting Locations billed by this Class:
- by the Activities performed by this Class:
- by Departments within this Class.
- by Component of cost, i.e. labor, outside services, materials:
- by Category of Service discussed in testimony:
- by FERC Account and total pro-forma amount:
- by FERC Account with pro-formas by FERC:

W/P Frantz - 2B, page 8 of 11, line 283
W/P Frantz - 3B, page 16 of 21, line 614
W/P Frantz - 4B, page 42 of 54, line 1736
W/P Frantz - 5, page 5 of 6, line 172
W/P Frantz - 7B, page 3 of 4, line 75
Exhibit BJF-7A, page 2 of 2, line 66
Exhibit BJF-1A, page 3 of 3, column (u), line 95
W/P Frantz - 1, page 13 of 18, line 579

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process:
- Discussion of AEPSC cost trends, benchmarking and cost allocation:
- Discussion of reasonableness and necessity of employee benefit costs:
- Discussion of reasonableness and necessity of salaries and incentives:

Testimony of Brian J. Frantz, Section III
Testimony of Patrick Baryenbruch
Testimony of Andrew R. Carlin
Testimony of Andrew R. Carlin

Southwestern Electric Power Company
Roadmap of Affiliate Class of Service
for the Test Year Ended March 31, 2020

Class of Service: **AEPSC Incentives**

Supporting Witness: **Brian J. Frantz**

	Total
AEPSC Per Books:	\$ 12,114,476
Pro-Forma Adjustments:	\$ (8,114,567)
AEPSC Requested in Cost of Service:	\$ 3,999,909

Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Brian J. Frantz Sections IV.E., page 76

To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services: W/P Frantz - 2B, page 10 of 11, line 378
- by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 20 of 21, line 797
- by the Activities performed by this Class: W/P Frantz - 4B, page 52 of 54, line 2177
- by Departments within this Class: W/P Frantz - 5, page 6 of 6, line 202
- by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 4 of 4, line 101
- by Category of Service discussed in testimony: Exhibit BJF-7A, page 2 of 2, line 68
- by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 3 of 3, column (w), line 95
- by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 16 of 18, line 713

To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III
- Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch
- Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin
- Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Affiliate Schedule Descriptions of Exhibits BJF-1-14

Discussed below is each of the affiliate schedules provided in Exhibits BJF 1-14.

Exhibit BJF-1

The company provides Exhibit BJF-1A, which shows the AEPSC adjusted cost of service billings to SWEPCo by the twenty-two classes of affiliate service and FERC accounts. The company also provides a similar exhibit, Exhibit BJF-1B, for adjusted affiliate cost of service charged by affiliates other than AEPSC, presented by FERC account.

Exhibit BJF-2

The Company prepared a one-page summary showing affiliate costs in three columns: Test Year per Book, Pro-Forma Adjustments, and Adjusted Basis. This summary Exhibit of BJF-2A references details provided in Exhibits BJF-2B and BJF-2C, which detail the cost billed by each affiliate, including affiliate name, FERC account, service provided (FERC account title), As Billed Amount, Total Adjustments, and the amount Included in Cost of Service.

Exhibit BJF-3

The Company provides a detailed organization chart of AEP Corporation and all subsidiaries.

Exhibit BJF-4

The Company provides a written narrative of the types of services provided by AEPSC and other affiliates. Additionally, the Company witnesses, shown on Table 2 in Brian Frantz' testimony, individually describe the services provided and address the reasonableness and necessity of the requested costs by class of service, for their areas of expertise.

Exhibit BJF-5

The Company provides an exhibit showing each capital work order billed by AEPSC to SWEPCo and placed into service between July 1, 2016 and the test year end of March 31, 2020. The exhibit also provides the business unit incurring the cost, the work order title and amount billed, and includes a footnoted description of the more significant work orders.

Exhibit BJF-6

The Company provides a summary, Exhibit BJF-6A, of all affiliate pro-forma adjustments, including a description and purpose of the adjustment. Exhibits BJF-6B and BJF-6C provide the pro-forma adjustments as applied to each FERC account. See also

Exhibit BJJ-18 to Brian Frantz' testimony for the calculation of each pro-forma adjustment.

Exhibit BJJ-7

The Company provides exhibits, Exhibit BJJ-7A and BJJ-7B, detailing by class of service, the categories of service within each class and the adjusted affiliate billings to SWEPCo included in cost of service test year amounts. Each Company witness listed in the column titled "Reasonableness, Necessity and No Higher Than Standard" provides detailed testimony by class which supports these standards, using the "Guiding Principles" in the Commission's T&D Investor Owned Utility RFP, including cost trends, budgets, headcount analyses, benchmarking and outsourcing.

Exhibit BJJ-8

The Company provides a schedule summarized by affiliate company and FERC account total amount of service provided by SWEPCO to the affiliate in cost of service accounts.

Exhibit BJJ-9

The Company provides in Exhibit BJJ-9A, which is a narrative describing the AEPSC work order billing system, the accounting codes used, and a description of the application of various overheads. Additionally, Exhibit BJJ-9B provides for the test year each of the monthly derivations of all allocation factors by business unit. For example, the schedule shows for each company the actual number of general ledger transactions that were used to calculate the allocations for work orders or activities using allocation factor number eleven, "GL Transactions", and for each of the other allocation factors used by AEPSC for each month of the test year.

Exhibit BJJ-10

The Company provides a narrative of the Billing Controls, including responsibilities, work order review, billing system controls, pre-billing reviews, allocations, budgeting, time reporting and review, affiliate billing review, dispute resolution, internal and external auditing responsibilities, and state and federal reporting requirements. Additionally, Brian Frantz discusses these controls in Section II.B. of his testimony.

Exhibit BJJ-11

The Company provides an exhibit showing the allocation factor number, title, description of the calculation and frequency of update.

Exhibit BJF-12

Exhibit BJF-12A presents the cost of service equivalent billings by AEPSC to all affiliates by class of service. The exhibit provides the amount billed by this summarization for each of the 71 affiliates billed by AEPSC during the test year.

Exhibit BJF-12B provides the same information as Exhibit BJF-12A, but in a percentage format.

Exhibit BJF-12C provides the allocation factor used by AEPSC to bill each affiliate listed in Exhibit BJF-12A by the class of service provided.

Exhibit BJF-13

The Company provides an exhibit showing the list of project IDs (including description) and work orders (including description) created or closed during the test year and the prior three calendar years. The schedule only includes work orders that could have been used to bill costs to SWEPCO.

Exhibit BJF-14

The Company provides an exhibit showing the amount of affiliate payroll billed to SWEPCO in the test year in Cost of Service accounts, by FERC account and by affiliate.

**Southwestern Electric Power Company
Adjustments to Test Year Expenses
For the Test Year Ended March 31, 2020**

	<u>Total</u>
Affiliate Pro-forma Adjustments:	
1 Remove Miscellaneous Items	(\$1,333,706)
2 Reduce Annual Incentive Compensation	(5,487,878)
3 Reduce Long-Term Incentive Compensation	(2,298,741)
4 Remove Corporate Aviation Costs	(1,411,730)
5 Remove Work Order	(1,567,823)
6 Adjust Test Year Benefit Plan Costs	731,739
7 Adjust Headcount to Year-End Level	3,804,876
8 Add Requested AEPSC Donations	191,814
9 Remove EEI Lobbying Costs	(49)
10 Normalize AEPSC Umbrella Trust	368,465
11 Remove SERP Costs	(439,269)
12 Adjust Internal Support Costs	<u>(107,504)</u>
Total Affiliate Pro-forma Adjustments	<u>(\$7,549,806)</u>

**Southwestern Electric Power Company
Remove Miscellaneous Items
For the Test Year Ended March 31, 2020
Pro-Forma No. 1**

Line No.	Description	FERC Account Number	Pro Forma Adjustment
1	Remove Miscellaneous Items	5000 - Oper Supervision & Engineering	\$ (150,522)
2		5010 - Fuel	(2,250)
3		5020 - Steam Expenses	(181)
4		5060 - Misc Steam Power Expenses	(6,338)
5		5100 - Maint Supv & Engineering	(72,702)
6		5110 - Maintenance of Structures	(154)
7		5120 - Maintenance of Boiler Plant	2,148
8		5130 - Maintenance of Electric Plant	(1,277)
9		5140 - Maintenance of Misc Steam Plt	(38,458)
10		5170 - Oper Supervision & Engineering	20
11		5200 - Steam Expenses	(51)
12		5240 - Misc Nuclear Power Expenses	(1,669)
13		5280 - Maint Supv & Engineering	(5,929)
14		5290 - Maintenance of Structures	(354)
15		5300 - Maint of Reactor Plant Equip	(42)
16		5310 - Maintenance of Electric Plant	(256)
17		5320 - Maint of Misc Nuclear Plant	(582)
18		5350 - Oper Supervision & Engineering	(4,850)
19		5370 - Hydraulic Expenses	(1,100)
20		5390 - Misc Hydr Power Generation Exp	(6,335)
21		5420 - Maintenance of Structures	(306)
22		5430 - Maint Rsrvoirs,Dams&Wtrways	59
23		5440 - Maintenance of Electric Plant	547
24		5450 - Maint of Misc Hydraulic Plant	(1,145)
25		5560 - Sys Control & Load Dispatching	(24,030)
26		5570 - Other Expenses	(19,105)
27		5600 - Oper Supervision & Engineering	(119,428)
28		5612 - Load Dispatch-Mntr&Op TransSys	(6,750)
29		5615 - Reliability,Plng&Stds Develop	(166)
30		5620 - Station Expenses	(881)
31		5630 - Overhead Line Expenses	(164)
32		5640 - Underground Line Expenses	19
33		5660 - Misc Transmission Expenses	(73,176)
34		5680 - Maint Supv & Engineering	(373)
35		5690 - Maintenance of Structures	17
36		5700 - Maint of Station Equipment	(10,419)
37		5710 - Maintenance of Overhead Lines	(2,355)
38		5720 - Maint of Underground Lines	111
39		5730 - Maint of Misc Trnsmssion Plt	(4,589)
40		5800 - Oper Supervision & Engineering	(4,266)
41		5820 - Station Expenses	(3,196)
42		5830 - Overhead Line Expenses	4

43	5860 - Meter Expenses	(300)
44	5880 - Miscellaneous Distribution Exp	(8,491)
45	5900 - Maint Supv & Engineering	20
46	5910 - Maintenance of Structures	(35)
47	5920 - Maint of Station Equipment	(11,283)
48	5930 - Maintenance of Overhead Lines	635
49	5940 - Maint of Underground Lines	2
50	5960 - Maint of Strt Lghtng & Sgnal S	0
51	5980 - Maint of Misc Distribution Plt	(33)
52	9020 - Meter Reading Expenses	(53)
53	9030 - Cust Records & Collection Exp	(9,879)
54	9050 - Misc Customer Accounts Exp	(103)
55	9070 - Supervision - Customer Service	(4,725)
56	9080 - Customer Assistance Expenses	(848)
57	9120 - Demonstrating & Selling Exp	(6,784)
58	9200 - Administrative & Gen Salaries	(216,607)
59	9210 - Office Supplies and Expenses	(119,397)
60	9220 - Administrative Exp Trnsf - Cr	(0)
61	9230 - Outside Services Employed	(286,156)
62	9250 - Injuries and Damages	(4,549)
63	9260 - Employee Pensions & Benefits	(4,217)
64	9301 - General Advertising Expenses	(638)
65	9302 - Misc General Expenses	(97,172)
66	9310 - Rents	(253)
67	9350 - Maintenance of General Plant	(2,366)
68	Total	<u>\$ (1,333,706)</u>

PURPOSE

To remove charges that the Company has determined it will not request. Each witness and staff reviewed invoices/costs charged to their respective departments and identified charges that should be removed from cost of service.

Southwestern Electric Power Company
Normalize Annual Incentive Compensation
For the Test Year Ended March 31, 2020
Pro-Forma No. 2

Line No	Description	FERC Account Number	Total Company Per Books	Pro Forma Adjustment	Total Company Request
1	Normalize Incentive	5000 - Oper Supervision & Engineering	\$ 1,675,342	\$ (984,923)	\$ 690,418
2		5010 - Fuel	111,500	(65,060)	46,440
3		5020 - Steam Expenses	29,794	(17,415)	12,379
4		5050 - Electric Expenses	468	(294)	173
5		5060 - Misc Steam Power Expenses	(1,152,761)	757,039	(395,722)
6		5100 - Maint Supv & Engineering	51,388	(30,969)	20,419
7		5110 - Maintenance of Structures	69,882	(39,361)	30,521
8		5120 - Maintenance of Boiler Plant	276,408	(166,652)	109,756
9		5130 - Maintenance of Electric Plant	67,210	(40,383)	26,827
10		5140 - Maintenance of Misc Steam Plt	11,986	(6,767)	5,219
11		5240 - Misc Nuclear Power Expenses	0	(0)	-
12		5280 - Maint Supv & Engineering	1,011	(598)	414
13		5290 - Maintenance of Structures	37	(23)	14
14		5300 - Maint of Reactor Plant Equip	3	(2)	1
15		5310 - Maintenance of Electric Plant	1	(1)	0
16		5350 - Oper Supervision & Engineering	654	(387)	267
17		5370 - Hydraulic Expenses	75	(46)	28
18		5390 - Misc Hydr Power Generation Exp	551	(343)	208
19		5450 - Maint of Misc Hydraulic Plant	90	(42)	48
20		5510 - Maint Supv & Engineering	(3)	2	(1)
21		5530 - Maintenance of Generating Plt	1,749	(1,074)	675
22		5560 - Sys Control & Load Dispatching	224,640	(131,015)	93,625
23		5570 - Other Expenses	526,644	(312,317)	214,327
24		5600 - Oper Supervision & Engineering	878,221	(548,347)	329,874
25		5612 - Load Dispatch-Mntr&Op TransSys	131,443	(82,168)	49,275
26		5615 - Reliability,Plng&Stds Develop	32,061	(20,060)	12,001
27		5620 - Station Expenses	823	(504)	319
28		5630 - Overhead Line Expenses	2,871	(1,785)	1,086
29		5660 - Misc Transmission Expenses	190,250	(117,988)	72,262
30		5670 - Rents	11	(7)	4
31		5680 - Maint Supv & Engineering	1,281	(817)	464
32		5690 - Maintenance of Structures	13	(9)	5
33		5691 - Maint of Computer Hardware	1,177	(737)	439
34		5692 - Maint of Computer Software	19,015	(11,868)	7,147
35		5700 - Maint of Station Equipment	28,939	(18,162)	10,777
36		5710 - Maintenance of Overhead Lines	4,278	(2,719)	1,559
37		5730 - Maint of Misc Trnsmssion Plt	195	(122)	73
38		5800 - Oper Supervision & Engineering	200,838	(124,340)	76,497
39		5820 - Station Expenses	8,921	(5,536)	3,386
40		5830 - Overhead Line Expenses	65	(43)	22
41		5840 - Underground Line Expenses	2,473	(1,553)	920
42		5860 - Meter Expenses	25,294	(16,111)	9,183
43		5880 - Miscellaneous Distribution Exp	(387,100)	255,041	(132,059)
44		5900 - Maint Supv & Engineering	1,654	(1,035)	619
45		5920 - Maint of Station Equipment	12,493	(7,812)	4,681
46		5930 - Maintenance of Overhead Lines	7,792	(4,943)	2,849
47		5970 - Maintenance of Meters	40	(25)	14
48		9010 - Supervision - Customer Accts	8,989	(5,724)	3,264
49		9020 - Meter Reading Expenses	15,599	(9,895)	5,704
50		9030 - Cust Records & Collection Exp	1,126,010	(718,889)	407,121
51		9050 - Misc Customer Accounts Exp	2,844	(1,810)	1,034
52		9070 - Supervision - Customer Service	14,053	(9,005)	5,048
53		9080 - Customer Assistance Expenses	8,083	(5,186)	2,897
54		9100 - Misc Cust Svc&Informational Ex	2,968	(1,807)	1,161
55		9120 - Demonstrating & Selling Exp	171	(80)	91
56		9200 - Administrative & Gen Salaries	4,363,996	(2,763,992)	1,600,003
57		9210 - Office Supplies and Expenses	1,537	(954)	584

58	9220 - Administrative Exp Trnsf - Cr		-	-
59	9230 - Outside Services Employed	(33,147)	21,586	(11,560)
60	9250 - Injuries and Damages	3,681	(2,428)	1,253
61	9260 - Employee Pensions & Benefits	3,605	(2,333)	1,273
62	9280 - Regulatory Commission Exp	308,662	(200,371)	108,291
63	9301 - General Advertising Expenses	27	(18)	9
64	9302 - Misc General Expenses	27,689	(17,238)	10,451
65	9350 - Maintenance of General Plant	27,771	(17,451)	10,320
66	Total	<u>\$ 8,942,256</u>	<u>\$ (5,487,878)</u>	<u>\$ 3,454,378</u>

PURPOSE

To normalize incentive accruals to a level excluding financial measures. The test year was normalized by taking the per books incentive accrual and reducing to 100% to represent a level 12 months. Then the incentives were further normalized to exclude incentives tied to financial measures.

Southwestern Electric Power Company
Normalize Long-Term Incentive Compensation
For the Test Year Ended March 31, 2020
Pro-Forma No. 3

Line No	Description	FERC Account Number	Total Company Per Books	Pro Forma Adjustment	Total Company Request
1	Normalize LTIP	5000 - Oper Supervision & Engineering	\$ 383,072	\$ (288,940)	\$ 94,132
2		5010 - Fuel	26,081	(19,856)	6,225
3		5020 - Steam Expenses	5,762	(4,718)	1,044
4		5050 - Electric Expenses	137	(107)	30
5		5060 - Misc Steam Power Expenses	44,199	(24,741)	19,458
6		5100 - Maint Supv & Engineering	12,874	(9,779)	3,095
7		5110 - Maintenance of Structures	20,313	(14,658)	5,655
8		5120 - Maintenance of Boiler Plant	54,146	(40,801)	13,346
9		5130 - Maintenance of Electric Plant	15,010	(11,325)	3,685
10		5140 - Maintenance of Misc Steam Plt	3,848	(2,803)	1,045
11		5280 - Maint Supv & Engineering	202	(155)	47
12		5290 - Maintenance of Structures	16	(9)	7
13		5300 - Maint of Reactor Plant Equip	1	(1)	-
14		5310 - Maintenance of Electric Plant	0	(0)	-
15		5350 - Oper Supervision & Engineering	164	(125)	39
16		5370 - Hydraulic Expenses	14	(14)	-
17		5390 - Misc Hydr Power Generation Exp	213	(138)	75
18		5450 - Maint of Misc Hydraulic Plant	21	(20)	2
19		5510 - Maint Supv & Engineering	(1)	1	-
20		5530 - Maintenance of Generating Plt	483	(390)	93
21		5560 - Sys Control & Load Dispatching	51,631	(38,299)	13,332
22		5570 - Other Expenses	129,349	(94,897)	34,452
23		5600 - Oper Supervision & Engineering	160,146	(115,192)	44,954
24		5612 - Load Dispatch-Mntr&Op TransSys	20,213	(15,136)	5,077
25		5615 - Reliability,Plng&Stds Develop	4,795	(3,618)	1,177
26		5620 - Station Expenses	129	(118)	11
27		5630 - Overhead Line Expenses	391	(306)	85
28		5660 - Misc Transmission Expenses	116,759	(82,446)	34,313
29		5670 - Rents	3	(2)	1
30		5680 - Maint Supv & Engineering	172	(159)	13
31		5690 - Maintenance of Structures	1	(1)	-
32		5691 - Maint of Computer Hardware	179	(137)	42
33		5692 - Maint of Computer Software	3,809	(2,631)	1,178
34		5700 - Maint of Station Equipment	4,202	(3,271)	931
35		5710 - Maintenance of Overhead Lines	836	(569)	268
36		5730 - Maint of Misc Trnsmssion Plt	26	(21)	4
37		5800 - Oper Supervision & Engineering	60,845	(39,344)	21,501
38		5820 - Station Expenses	1,388	(1,058)	330
39		5830 - Overhead Line Expenses	10	(9)	1
40		5840 - Underground Line Expenses	510	(489)	21
41		5860 - Meter Expenses	5,210	(3,490)	1,721
42		5880 - Miscellaneous Distribution Exp	(42,091)	54,878	12,787
43		5900 - Maint Supv & Engineering	475	(309)	166
44		5920 - Maint of Station Equipment	3,872	(3,092)	780
45		5930 - Maintenance of Overhead Lines	2,853	(1,808)	1,045
46		5970 - Maintenance of Meters	3	(3)	-
47		9010 - Supervision - Customer Accts	883	(676)	207
48		9020 - Meter Reading Expenses	1,421	(1,098)	323
49		9030 - Cust Records & Collection Exp	119,730	(91,184)	28,546
50		9050 - Misc Customer Accounts Exp	260	(201)	59
51		9070 - Supervision - Customer Service	1,245	(966)	279
52		9080 - Customer Assistance Expenses	575	(445)	130
53		9100 - Misc Cust Svc&Informational Ex	651	(485)	165
54		9120 - Demonstrating & Selling Exp	22	(16)	6
55		9200 - Administrative & Gen Salaries	1,835,596	(1,347,958)	487,638

**Southwestern Electric Power Company
Normalize Long-Term Incentive Compensation
For the Test Year Ended March 31, 2020
Pro-Forma No. 3**

Line No	Description	FERC Account Number	Total Company Per Books	Pro Forma Adjustment	Total Company Request
56		9210 - Office Supplies and Expenses	528	(400)	128
57		9230 - Outside Services Employed	37	(30)	7
58		9250 - Injuries and Damages	3,022	(2,222)	799
59		9260 - Employee Pensions & Benefits	1,054	(815)	240
60		9280 - Regulatory Commission Exp	103,263	(73,389)	29,874
61		9301 - General Advertising Expenses	3	(3)	-
62		9302 - Misc General Expenses	6,784	(5,043)	1,741
63		9350 - Maintenance of General Plant	4,876	(3,707)	1,169
64		Total	<u>\$ 3,172,220</u>	<u>\$ (2,298,741)</u>	<u>\$ 873,479</u>

PURPOSE

To normalize long-term incentive accruals to a level that excludes financial measures. This adjustment normalizes the test year to reflect the expected future value for the compensation. Additionally, long-term incentives were further reduced to exclude incentives tied to financial measures.

**Southwestern Electric Power Company
Remove Corporate Aviation Costs
For the Test Year Ended March 31, 2020
Pro-Forma No. 4**

Line No	Description	FERC Account Number	Total Company Per Books	Pro Forma Adjustment	Total Company Request
1	Remove Aviation	5000 - Oper Supervision & Engineering	\$ 243,791	\$ (243,791)	\$ -
2		5060 - Misc Steam Power Expenses	44	(44)	-
3		5600 - Oper Supervision & Engineering	64,377	(64,377)	-
4		5660 - Misc Transmission Expenses	12,052	(12,052)	-
5		9030 - Cust Records & Collection Exp	6,830	(6,830)	-
6		9200 - Administrative & Gen Salaries	(205)	205	-
7		9210 - Office Supplies and Expenses	1,081,952	(1,081,952)	-
8		9230 - Outside Services Employed	103	(103)	-
9		9302 - Misc General Expenses	2,454	(2,454)	-
10		9310 - Rents	332	(332)	-
11		Total	<u>\$ 1,411,730</u>	<u>\$ (1,411,730)</u>	<u>\$ -</u>

PURPOSE

To remove all costs related to operation and maintenance of AEP's aircraft.

**Southwestern Electric Power Company
Remove Work Order
For the Test Year Ended March 31, 2020
Pro-Forma No. 5**

Line No.	Description	FERC Account Number	Pro Forma Adjustment
1	SARAC82701	9280 Regulatory Commission Exp	\$ (7,631)
2	SARIRP1801	9280 Regulatory Commission Exp	(902)
3	SEECRFSW01	9280 Regulatory Commission Exp	(6,896)
4	SF00002501	9280 Regulatory Commission Exp	(163)
5	SF000R1301	9280 Regulatory Commission Exp	(20,379)
6	SF000R1401	9280 Regulatory Commission Exp	(10,920)
7	SFER206W01	9280 Regulatory Commission Exp	(5,303)
8	SLAIRP1901	9280 Regulatory Commission Exp	(254,470)
9	SPSWAR1901	9280 Regulatory Commission Exp	(1,182,815)
10	STXFLR1901	9280 Regulatory Commission Exp	(6)
11	SWEPCO1601	9280 Regulatory Commission Exp	(1,119)
12	SWEST20501	9280 Regulatory Commission Exp	(802)
13	SWESTTFR01	9280 Regulatory Commission Exp	(30,407)
14	SWLABC1901	9280 Regulatory Commission Exp	(12,015)
15	SWPCTX1201	9280 Regulatory Commission Exp	(742)
16	SWPTAX1801	9280 Regulatory Commission Exp	(286)
17	SWPTXVAR01	9280 Regulatory Commission Exp	(32,966)
18		Total	<u>\$ (1,567,823)</u>

PURPOSE

To remove charges related to work orders recoverable through other rate-making mechanisms.

Southwestern Electric Power Company
Adjust Test Year Benefit Plan Costs
For the Test Year Ended March 31, 2020
Pro-Forma No. 6

Line No	Description	FERC Account Number	Pro Forma Adjustment
1	Adjust Test Year Benefit Plan Costs	5000 - Oper Supervision & Engineering	\$ 52,309
2		5010 - Fuel	3,624
3		5020 - Steam Expenses	832
4		5050 - Electric Expenses	22
5		5060 - Misc Steam Power Expenses	3,428
6		5100 - Maint Supv & Engineering	1,854
7		5110 - Maintenance of Structures	2,927
8		5120 - Maintenance of Boiler Plant	6,337
9		5130 - Maintenance of Electric Plant	1,631
10		5140 - Maintenance of Misc Steam Plt	596
11		5280 - Maint Supv & Engineering	31
12		5290 - Maintenance of Structures	2
13		5300 - Maint of Reactor Plant Equip	0
14		5310 - Maintenance of Electric Plant	0
15		5350 - Oper Supervision & Engineering	24
16		5370 - Hydraulic Expenses	2
17		5390 - Misc Hydr Power Generation Exp	26
18		5450 - Maint of Misc Hydraulic Plant	5
19		5510 - Maint Supv & Engineering	(0)
20		5530 - Maintenance of Generating Plt	57
21		5560 - Sys Control & Load Dispatching	7,141
22		5570 - Other Expenses	16,005
23		5600 - Oper Supervision & Engineering	30,858
24		5612 - Load Dispatch-Mntr&Op TransSys	4,810
25		5615 - Reliability,Plng&Stds Develop	1,134
26		5620 - Station Expenses	34
27		5630 - Overhead Line Expenses	92
28		5660 - Misc Transmission Expenses	6,851
29		5670 - Rents	1
30		5680 - Maint Supv & Engineering	47
31		5690 - Maintenance of Structures	0
32		5691 - Maint of Computer Hardware	45
33		5692 - Maint of Computer Software	714
34		5700 - Maint of Station Equipment	1,001
35		5710 - Maintenance of Overhead Lines	108
36		5730 - Maint of Misc Trnsmssion Plt	6
37		5800 - Oper Supervision & Engineering	5,753
38		5820 - Station Expenses	347
39		5830 - Overhead Line Expenses	2
40		5840 - Underground Line Expenses	68
41		5860 - Meter Expenses	947
42		5880 - Miscellaneous Distribution Exp	5,422
43		5900 - Maint Supv & Engineering	43
44		5920 - Maint of Station Equipment	427
45		5930 - Maintenance of Overhead Lines	236
46		5970 - Maintenance of Meters	2
47		9010 - Supervision - Customer Accts	407

**Southwestern Electric Power Company
Adjust Test Year Benefit Plan Costs
For the Test Year Ended March 31, 2020
Pro-Forma No. 6**

Line No.	Description	FERC Account Number	Pro Forma Adjustment
48		9020 - Meter Reading Expenses	711
49		9030 - Cust Records & Collection Exp	48,644
50		9050 - Misc Customer Accounts Exp	144
51		9070 - Supervision - Customer Service	628
52		9080 - Customer Assistance Expenses	372
53		9100 - Misc Cust Svc&Informational Ex	92
54		9120 - Demonstrating & Selling Exp	14
55		9200 - Administrative & Gen Salaries	117,770
56		9210 - Office Supplies and Expenses	45
57		9230 - Outside Services Employed	396,665
58		9250 - Injuries and Damages	72
59		9260 - Employee Pensions & Benefits	122
60		9280 - Regulatory Commission Exp	8,296
61		9301 - General Advertising Expenses	2
62		9302 - Misc General Expenses	967
63		9350 - Maintenance of General Plant	987
64		Total	<u>\$ 731,739</u>

PURPOSE

To adjust pension, other post-retirement benefits and SFAS 122 costs based upon current actuarial data.

**Southwestern Electric Power Company
Adjust Headcount to Year-End Level
For the Test Year Ended March 31, 2020
Pro-Forma No. 7**

Line No.	Description	FERC Account Number	Pro Forma Adjustment
1	Headcount Adjustment	5000 - Oper Supervision & Engineering	\$ 609,540
2		5010 - Fuel	42,067
3		5020 - Steam Expenses	9,783
4		5050 - Electric Expenses	252
5		5060 - Misc Steam Power Expenses	39,848
6		5100 - Maint Supv & Engineering	21,746
7		5110 - Maintenance of Structures	34,780
8		5120 - Maintenance of Boiler Plant	75,011
9		5130 - Maintenance of Electric Plant	19,247
10		5140 - Maintenance of Misc Steam Plt	7,081
11		5240 - Misc Nuclear Power Expenses	0
12		5280 - Maint Supv & Engineering	364
13		5290 - Maintenance of Structures	22
14		5300 - Maint of Reactor Plant Equip	0
15		5310 - Maintenance of Electric Plant	1
16		5350 - Oper Supervision & Engineering	274
17		5370 - Hydraulic Expenses	26
18		5390 - Misc Hydr Power Generation Exp	314
19		5450 - Maint of Misc Hydraulic Plant	54
20		5510 - Maint Supv & Engineering	(0)
21		5530 - Maintenance of Generating Plt	672
22		5560 - Sys Control & Load Dispatching	83,883
23		5570 - Other Expenses	187,762
24		5600 - Oper Supervision & Engineering	358,219
25		5612 - Load Dispatch-Mntr&Op TransSys	56,225
26		5615 - Reliability,Plng&Stds Develop	13,304
27		5620 - Station Expenses	388
28		5630 - Overhead Line Expenses	1,066
29		5660 - Misc Transmission Expenses	79,882
30		5670 - Rents	7
31		5680 - Maint Supv & Engineering	542
32		5690 - Maintenance of Structures	3
33		5691 - Maint of Computer Hardware	525
34		5692 - Maint of Computer Software	8,276
35		5700 - Maint of Station Equipment	11,614
36		5710 - Maintenance of Overhead Lines	1,243
37		5730 - Maint of Misc Trnsmssion Plt	70
38		5800 - Oper Supervision & Engineering	64,796
39		5820 - Station Expenses	4,059
40		5830 - Overhead Line Expenses	22
41		5840 - Underground Line Expenses	758

**Southwestern Electric Power Company
Adjust Headcount to Year-End Level
For the Test Year Ended March 31, 2020
Pro-Forma No. 7**

Line No.	Description	FERC Account Number	Pro Forma Adjustment
42		5860 - Meter Expenses	10,667
43		5880 - Miscellaneous Distribution Exp	61,383
44		5900 - Maint Supv & Engineering	474
45		5920 - Maint of Station Equipment	4,957
46		5930 - Maintenance of Overhead Lines	2,658
47		5970 - Maintenance of Meters	20
48		9010 - Supervision - Customer Accts	4,577
49		9020 - Meter Reading Expenses	8,108
50		9030 - Cust Records & Collection Exp	538,030
51		9050 - Misc Customer Accounts Exp	1,670
52		9070 - Supervision - Customer Service	7,169
53		9080 - Customer Assistance Expenses	4,389
54		9100 - Misc Cust Svc&Informational Ex	851
55		9120 - Demonstrating & Selling Exp	169
56		9200 - Administrative & Gen Salaries	1,303,857
57		9210 - Office Supplies and Expenses	110
58		9230 - Outside Services Employed	60
59		9250 - Injuries and Damages	841
60		9260 - Employee Pensions & Benefits	1,390
61		9280 - Regulatory Commission Exp	97,877
62		9301 - General Advertising Expenses	21
63		9302 - Misc General Expenses	10,924
64		9350 - Maintenance of General Plant	10,950
65		Total	<u>\$ 3,804,876</u>

PURPOSE

To adjust test year AEPSC payroll charges to SWEPCO to correspond to test year end salaries and headcount. Also to include a merit increase for applicable employees.

**Southwestern Electric Power Company
Add Requested AEPSC Donations
For the Test Year Ended March 31, 2020
Pro-Forma No. 8**

Line No.	Description	FERC Account Number	Pro Forma Adjustment
1	Add Donations	4261 - Donations	\$ 152,838
2		4264 - Civic & Political Activities	27,501
3		4265 - Other Deductions	<u>11,475</u>
4		Total	<u>\$ 191,814</u>

PURPOSE

Add AEPSC donations for which the company is requesting recovery. All AEPSC donations charged to SWEPCO were reviewed to determine those to include in request.

**Southwestern Electric Power Company
Remove EEI Lobbying Costs
For the Test Year Ended March 31, 2020
Pro-Forma No. 9**

Line No.	Description	FERC Account Number	Pro Forma Adjustment
1	Remove EEI Lobbying	9302 Misc General Expenses	\$ (49)

PURPOSE

To remove EEI expenses related to lobbying that were not charged to "below-the-line" accounts.

**Southwestern Electric Power Company
Normalize the AEPSC Umbrella Trust
For the Test Year Ended March 31, 2020
Pro-Forma No. 10**

Line No.	Description	FERC Account Number	Pro Forma Adjustment
1	Normalize AEPSC Umbrella Trust	9230 Outside Services Employed	\$ 368,465

PURPOSE

Normalize the test year impact of the AEPSC Umbrella Trust, which primarily has assets related to the cash surrender value of insurance policies, to reflect a five-year trend of the change in the value of these policies.

**Southwestern Electric Power Company
Remove SERP Costs
For the Test Year Ended March 31, 2020
Pro-Forma No. 11**

Line No.	Description	FERC Account Number	Pro Forma Adjustment
1	Remove SERP	5000 - Oper Supervision & Engineering	\$ (8,359)
2		5010 - Fuel	(582)
3		5020 - Steam Expenses	(133)
4		5050 - Electric Expenses	(4)
5		5060 - Misc Steam Power Expenses	(545)
6		5100 - Maint Supv & Engineering	(299)
7		5110 - Maintenance of Structures	(472)
8		5120 - Maintenance of Boiler Plant	(1,007)
9		5130 - Maintenance of Electric Plant	(259)
10		5140 - Maintenance of Misc Steam Plt	(96)
11		5280 - Maint Supv & Engineering	(5)
12		5290 - Maintenance of Structures	(0)
13		5300 - Maint of Reactor Plant Equip	(0)
14		5310 - Maintenance of Electric Plant	(0)
15		5350 - Oper Supervision & Engineering	(4)
16		5370 - Hydraulic Expenses	(0)
17		5390 - Misc Hydr Power Generation Exp	(4)
18		5450 - Maint of Misc Hydraulic Plant	(1)
19		5510 - Maint Supv & Engineering	0
20		5530 - Maintenance of Generating Plt	(9)
21		5560 - Sys Control & Load Dispatching	(1,141)
22		5570 - Other Expenses	(2,557)
23		5600 - Oper Supervision & Engineering	(4,928)
24		5612 - Load Dispatch-Mntr&Op TransSys	(768)
25		5615 - Reliability,Plng&Stds Develop	(180)
26		5620 - Station Expenses	(6)
27		5630 - Overhead Line Expenses	(14)
28		5660 - Misc Transmission Expenses	(1,085)
29		5670 - Rents	(0)
30		5680 - Maint Supv & Engineering	(8)
31		5690 - Maintenance of Structures	(0)
32		5691 - Maint of Computer Hardware	(7)
33		5692 - Maint of Computer Software	(114)
34		5700 - Maint of Station Equipment	(159)
35		5710 - Maintenance of Overhead Lines	(17)
36		5730 - Maint of Misc Trnsmssion Plt	(1)
37		5800 - Oper Supervision & Engineering	(917)
38		5820 - Station Expenses	(56)
39		5830 - Overhead Line Expenses	(0)
40		5840 - Underground Line Expenses	(11)
41		5860 - Meter Expenses	(152)

42	5880 - Miscellaneous Distribution Exp	(866)
43	5900 - Maint Supv & Engineering	(7)
44	5920 - Maint of Station Equipment	(69)
45	5930 - Maintenance of Overhead Lines	(38)
46	5970 - Maintenance of Meters	(0)
47	9010 - Supervision - Customer Accts	(65)
48	9020 - Meter Reading Expenses	(114)
49	9030 - Cust Records & Collection Exp	(7,766)
50	9050 - Misc Customer Accounts Exp	(23)
51	9070 - Supervision - Customer Service	(100)
52	9080 - Customer Assistance Expenses	(60)
53	9100 - Misc Cust Svc&Informational Ex	(15)
54	9120 - Demonstrating & Selling Exp	(2)
55	9200 - Administrative & Gen Salaries	(18,849)
56	9210 - Office Supplies and Expenses	(7)
57	9230 - Outside Services Employed	(385,730)
58	9250 - Injuries and Damages	(11)
59	9260 - Employee Pensions & Benefits	(19)
60	9280 - Regulatory Commission Exp	(1,317)
61	9301 - General Advertising Expenses	(0)
62	9302 - Misc General Expenses	(155)
63	9350 - Maintenance of General Plant	(158)
64	Total	<u>\$ (439,269)</u>

PURPOSE

To remove all costs related to Supplemental Executive Retirement Plan (SERP).

**Southwestern Electric Power Company
Adjust AEPSC Internal Support
For the Test Year Ended March 31, 2020
Pro-Forma No. 11**

Line No.	Description	FERC Account Number	Pro Forma Adjustment
1	Internal Support Adj	9230 Outside Services Employed	\$ (107,504)

PURPOSE

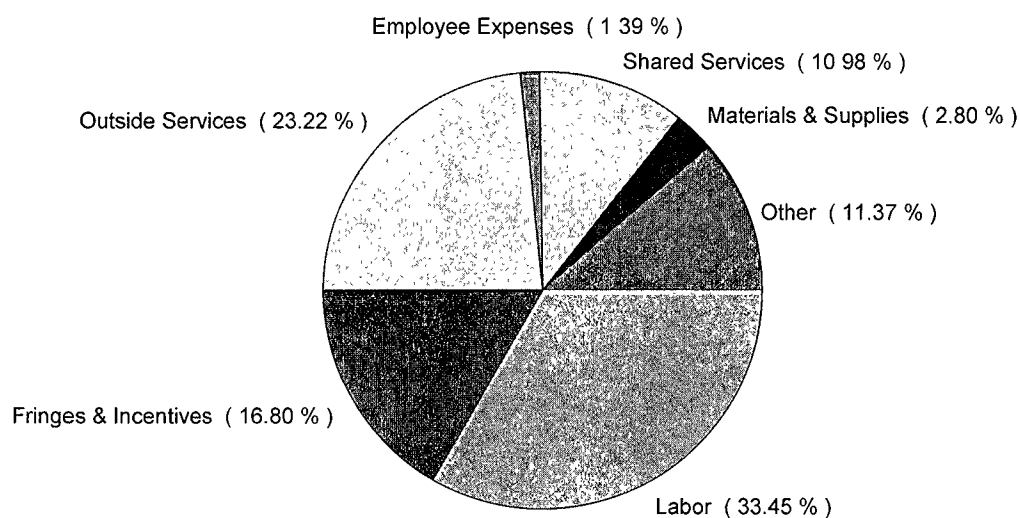
To decrease AEPSC internal support billed to SWEPCO by the ratio of AEPSC related pro-forma's to the per books AEPSC billing to SWEPCO.

AEP Service Corporation Billing Summary**SWEP CO INT CONSOL****March****2020****Total AEPSC Bill****\$15,557,006**

Billed From Department...	Actuals Billed	Budget Billed	Variance
11991R Generation	\$2,517,370	\$3,699,612	(\$1,182,242)
12916R AEP Transmission	\$2,653,341	\$1,814,869	\$838,473
NONBU Orgs Excluded from BU View	\$1,138,017	(\$227,207)	\$1,365,224
10559R Chief Executive Officer	\$669,456	\$1,441,113	(\$771,658)
10038R Chief Financial Officer	\$1,661,476	\$1,374,911	\$286,565
10370R Chief Administrative Officer	\$2,897,450	\$2,802,656	\$94,794
13254R Energy Supply	\$39,514	\$10,548	\$28,966
10610R Nuclear Generation	(\$272)	\$5,135	(\$5,407)
13263R Utilities	\$459,852	\$489,299	(\$29,447)
13535R External Affairs	\$3,520,802	\$1,761,513	\$1,759,290
TOTAL	\$15,557,006	\$13,172,449	\$2,384,557

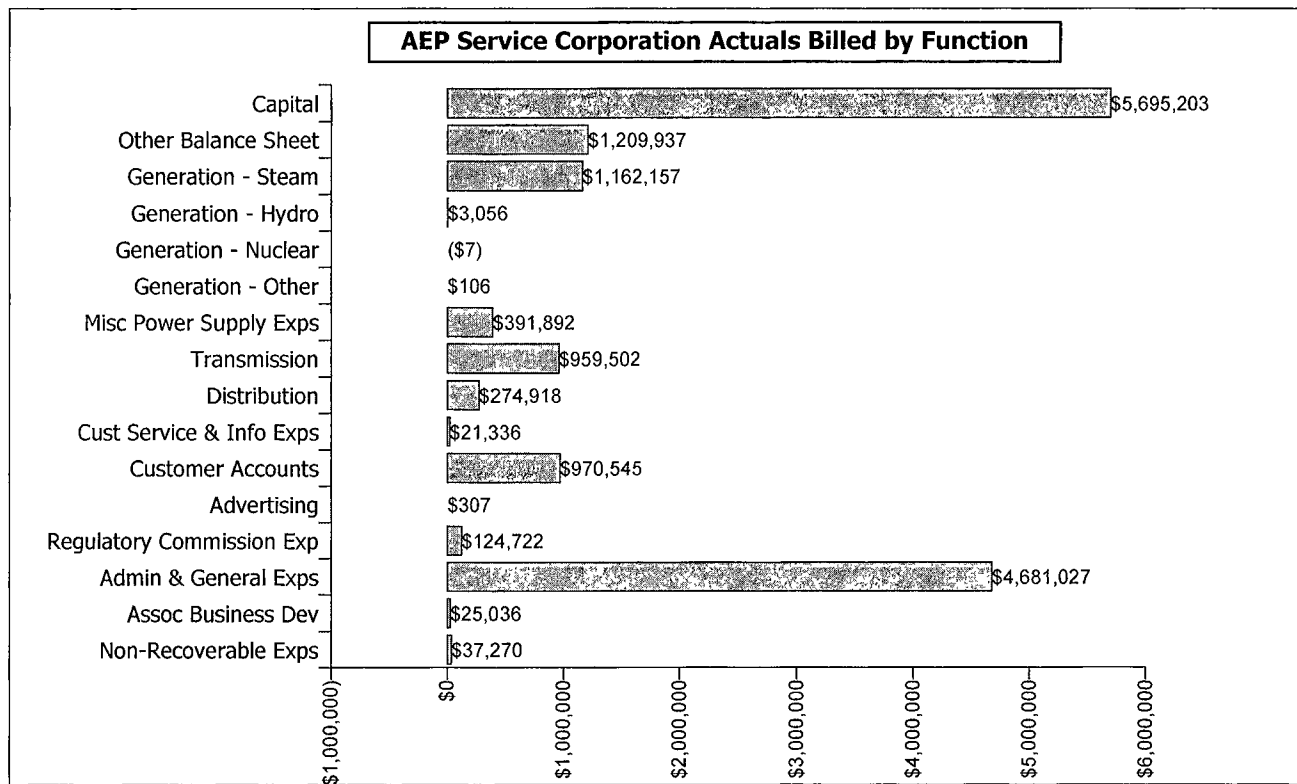
AEP Service Corporation Billing Summary - by Cost Type**SWEPCO INT CONSOL****March 2020****Total AEPSC Bill****\$15,557,006****AEP Service Corporation Actuals Billed by Department and Cost Type**

Department	Actuals Billed	Labor	Fringes & Incentives	Outside Services	Employee Expenses	Shared Services	Materials & Supplies	Other
11991R Generation	\$2,517,370	\$1,295,187	\$608,048	\$92,732	\$83,112	\$279,838	\$38,369	\$120,085
12916R AEP Transmission	\$2,653,341	\$1,297,529	\$562,641	\$343,563	\$46,379	\$314,188	\$17,770	\$71,271
NONBU Orgs Excluded from BU View	\$1,138,017	\$1,106	(\$85,422)	(\$59,719)	\$106	\$56,613	(\$2,199)	\$1,227,532
10559R Chief Executive Officer	\$669,456	\$257,227	\$254,969	(\$344,644)	\$9,692	\$163,222	\$263,363	\$65,625
10038R Chief Financial Officer	\$1,661,476	\$631,568	\$396,347	\$299,651	\$17,303	\$150,884	\$29,818	\$135,905
10370R Chief Administrative Officer	\$2,897,450	\$736,117	\$355,910	\$1,260,068	\$23,995	\$385,490	\$39,043	\$96,826
13254R Energy Supply	\$39,514	\$490	\$197	\$37,823		\$374		\$630
10610R Nuclear Generation	(\$272)	\$2,198	(\$2,474)					\$4
13263R Utilities	\$459,852	\$195,859	\$113,389	\$61,607	\$4,950	\$69,857	\$2,363	\$11,826
13535R External Affairs	\$3,520,802	\$786,370	\$409,611	\$1,920,951	\$30,605	\$287,336	\$47,407	\$38,522
TOTAL	\$15,557,006	\$5,203,651	\$2,613,218	\$3,612,033	\$216,144	\$1,707,802	\$435,935	\$1,768,225

Percentage of Cost Type - Actuals Billed From AEP Service Corporation

AEP Service Corporation Billing Summary - by Function**SWEPSCO INT CONSOL****March****2020****Total AEPSC Bill****\$15,557,006****AEP Service Corporation Actuals Billed by Function and Cost Type**

Function	Actuals Billed	Labor	Fringes & Incentives	Outside Services	Employee Expenses	Shared Services	Materials & Supplies	Other
Capital	\$5,695,203	\$1,683,798	\$881,782	\$2,318,303	\$68,287	\$378,619	\$286,007	\$78,407
Other Balance Sheet	\$1,209,937	\$433,513	\$255,147	\$377,920	\$29,080	\$111,182	(\$577)	\$3,672
Generation - Steam	\$1,162,157	\$630,371	\$275,177	\$19,389	\$27,333	\$148,325	\$35,953	\$25,609
Generation - Hydro	\$3,056	\$1,949	\$739			\$349		\$19
Generation - Nuclear	(\$7)	(\$11)	\$4					
Generation - Other	\$106	\$37	\$49			\$19		
Misc Power Supply Exps	\$391,892	\$211,364	\$112,297	\$25,929	\$2,702	\$36,771	\$2,188	\$641
Transmission	\$959,502	\$450,490	\$223,408	\$111,891	\$21,703	\$136,591	\$7,299	\$8,120
Distribution	\$274,918	\$126,482	\$65,332	\$20,102	\$4,123	\$46,001	\$3,451	\$9,427
Cust Service & Info Exps	\$21,336	\$10,483	\$4,515	\$74	\$1,321	\$4,880	\$7	\$56
Customer Accounts	\$970,545	\$393,994	\$165,201	\$135,112	\$4,717	\$209,905	\$45,013	\$16,603
Advertising	\$307			\$176	\$125		\$5	
Regulatory Commission Exp	\$124,722	\$70,228	\$43,269			\$10,980		\$244
Admin & General Exps	\$4,681,027	\$1,168,237	\$570,650	\$591,004	\$53,871	\$618,038	\$56,547	\$1,622,680
Assoc Business Dev	\$25,036	\$12,900	\$5,326	\$0	\$2,882	\$3,193	\$32	\$703
Non-Recoverable Exps	\$37,270	\$9,813	\$10,322	\$12,134	\$0	\$2,949	\$10	\$2,043
TOTAL	\$15,557,006	\$5,203,651	\$2,613,218	\$3,612,033	\$216,144	\$1,707,802	\$435,935	\$1,768,225



**American Electric Power Service Corporation
Monthly Variance Reporting Package
March 2020**

Tab 1	AEPSC Bill Variance Summary
Tab 2	AEPSC Bill Cost Category Summary - Income Statement
Tab 3	AEPSC Variance Analysis
Tab 4	Employee Fringe Benefit Loading Rates
Tab 5	Total Bill Variance
Tab 6	Income Statement Variance

American Electric Power Service Corporation
Total Bill Variances Favorable / (Unfavorable)
Billed + Manual

EXHIBIT BJF-20
Page 2 of 8

AEPS Capital

AEPS Bill Entries

	EAST AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPSCO	AEP TEXAS	WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSSOURCE TOTAL	ETT TOTAL	AEPS TOTAL
Mar-2019	169,308	9,922,142	4,370,983	1,881,685	390,762	8,002,969	190,865	24,918,714	2,244,429	4,191,721	9,439,589	15,875,740	1,282,880	15,723,851	(0)	366,468	481,549	1,143,700	58,752,902
Mar-2020	592	11,749,364	12,618,686	2,474,783	629,188	12,238,015	292,533	40,003,160	4,381,438	5,826,564	8,399,671	18,587,672	328,901	13,404,851	(0)	212,732	122,221	1,320,083	73,979,626
Variance	169,716	(1,827,222)	(8,247,704)	(593,097)	(238,426)	(4,235,046)	(111,668)	(15,084,446)	(2,117,009)	(1,634,842)	(1,039,919)	(2,711,932)	953,979	2,319,000	(0)	153,737	359,327	(176,383)	(14,186,718)

Manual Entries - Other

	EAST AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPSCO	AEP TEXAS	WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSSOURCE TOTAL	ETT TOTAL	AEPS TOTAL
Mar-2019	0	160,346	99,844	27,844	8,049	248,798	6,971	551,842	93,136	90,007	178,400	359,544	0	1,385	0	0	0	(2,765)	910,006
Mar-2020	0	211	46	24	3	89	1	376	32	104	336	472	0	843	0	0	0	(1,685)	6
Variance	0	160,135	99,797	27,820	8,047	248,698	6,970	551,466	93,104	89,904	178,064	359,071	0	542	0	0	0	(1,081)	909,999

Total AEPS Capital

	EAST AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPSCO	AEP TEXAS	WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSSOURCE TOTAL	ETT TOTAL	AEPS TOTAL
Mar-2019	169,308	10,082,489	4,470,826	1,909,529	398,811	8,251,757	187,837	25,470,556	2,337,565	4,281,729	9,615,900	16,235,284	1,282,880	15,725,236	(0)	366,468	481,549	1,140,935	60,702,907
Mar-2020	592	11,749,575	12,618,733	2,474,807	629,190	12,238,104	292,535	40,003,536	4,361,470	5,826,667	8,400,007	18,588,144	328,901	13,405,694	(0)	212,732	122,221	1,318,399	73,979,626
Variance	169,716	(1,667,087)	(8,147,906)	(565,278)	(230,379)	(3,986,347)	(104,698)	(14,532,980)	(2,023,905)	(1,544,938)	(1,215,983)	(2,352,860)	953,979	2,319,542	(0)	153,737	359,327	(177,464)	(13,276,712)

AEPS Other Balance Sheet

AEPS Bill Entries

	EAST AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPSCO	AEP TEXAS	WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSSOURCE TOTAL	ETT TOTAL	AEPS TOTAL
Mar-2019	9,136	1,285,308	854,057	539,718	6,688	726,987	16,365	3,438,260	920,758	1,031,418	481,063	2,433,239	(33,440)	690,114	344	357,858	638,195	54,369	7,569,056
Mar-2020	14,903	1,467,882	893,446	509,918	11,355	842,113	30,925	3,757,122	796,198	1,078,576	688,936	2,563,610	100,285	718,887	2,483	242,470	87,659	76,530	7,549,048
Variance	(5,466)	(182,574)	(29,389)	32,801	(4,667)	(115,126)	(14,441)	(318,863)	(124,659)	(47,158)	(207,753)	(130,352)	(133,725)	(38,773)	(2,139)	115,488	550,535	(22,162)	20,010

Manual Entries - Other

	EAST AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPSCO	AEP TEXAS	WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSSOURCE TOTAL	ETT TOTAL	AEPS TOTAL
Mar-2019	(21,595)	0	0	0	0	0	0	(21,595)	0	0	0	0	0	0	0	0	0	(35)	(21,630)
Mar-2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(6)	(6)
Variance	(21,595)	0	0	0	0	0	0	(21,595)	0	0	0	0	0	0	0	0	0	(29)	(21,624)

Total AEPS Other Balance Sheet

	EAST AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPSCO	AEP TEXAS	WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSSOURCE TOTAL	ETT TOTAL	AEPS TOTAL
Mar-2019	(12,459)	1,285,308	854,057	539,718	6,688	726,987	16,365	3,416,664	920,758	1,031,418	481,063	2,433,239	(33,440)	690,114	344	357,858	638,195	54,334	7,547,427
Mar-2020	14,903	1,467,882	893,446	509,918	11,355	842,113	30,925	3,757,122	796,198	1,078,576	688,936	2,563,610	100,285	718,887	2,483	242,470	87,659	76,524	7,549,041
Variance	(27,661)	(182,574)	(29,389)	32,801	(4,667)	(115,126)	(14,441)	(340,458)	(124,659)	(47,158)	(207,753)	(130,352)	(133,725)	(38,773)	(2,139)	115,488	550,535	(22,191)	(1,614)

AEPS Income Statement

AEPS Bill Entries

	EAST AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPSCO	AEP TEXAS	WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSSOURCE TOTAL	ETT TOTAL	AEPS TOTAL
Mar-2019	261,211	14,778,069	8,551,201	4,095,554	361,244	9,389,732	307,191	37,744,202	6,327,813	8,186,915	6,169,299	20,684,027	2,698,965	6,820,742	96,683	449,447	437,294	1,909,652	70,841,013
Mar-2020	80,993	15,005,977	8,993,776	3,681,436	396,575	11,849,512	376,783	40,385,032	6,249,897	8,651,667	8,286,452	23,188,216	3,531,380	8,425,303	289,866	583,281	717,168	1,851,630	78,971,875
Variance	180,218	(227,908)	(442,575)	414,118	(35,331)	(2,459,779)	(69,572)	(2,640,830)	77,916	(464,952)	(2,117,153)	(2,504,189)	(832,415)	(1,604,560)	(193,183)	(133,834)	(279,874)	58,022	(8,130,862)

Manual Entries - Other

	EAST AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPSCO	AEP TEXAS	WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSSOURCE TOTAL	ETT TOTAL	AEPS TOTAL
Mar-2019	21,595	694	524	171	7	990	26	24,008	412	543	1,084	2,038	0	248	0	0	0	(4,670)	21,625
Mar-2020	0	276,210	181,459	67,667	8,561	213,487	5,785	753,169	109,609	148,211	182,173	439,993	33,027	221,359	7	11,130	9,835	30,537	1,498,056
Variance	21,595	(275,516)	(180,935)	(67,496)	(8,554)	(212,497)	(5,759)	(729,161)	(108,197)	(147,667)	(181,089)	(437,953)	(33,027)	(221,111)	(7)	(11,130)	(9,835)	(35,207)	(1,477,432)

Total AEPS Income Statement

	EAST AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPSCO	AEP TEXAS	WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSSOURCE TOTAL	ETT TOTAL	AEPS TOTAL
Mar-2019	282,806	14,778,763	8,551,726	4,095,725	361,251	9,390,723	307,217	37,768,210	6,328,225	8,187,459	6,170,383	20,686,067	2,698,965	6,820,990	96,683	449,447	437,294	1,904,982	70,862,638
Mar-2020	80,993	15,282,187	9,175,236	3,749,103	405,136	12,062,999	382,547	41,138,200	6,359,507	8,800,077	8,468,625	23,628,209	3,564,407	8,646,661	289,873	594,411	727,003	1,882,167	80,470,991
Variance	201,813	(503,424)	(623,510)	346,622	(43,885)	(2,672,276)	(75,330)	(3,369,990)	(31,282)	(612,619)	(2,298,242)	(2,942,142)	(865,442)	(1,825,671)	(193,190)	(144,964)	(289,709)	22,814	(9,608,294)

AEPS Bill Variance Summary Favorable / (Unfavorable)

Kingdom of Saudi Arabia, Ministry of Education, Riyadh, Saudi Arabia

Income Statement

Labor Variance (11X, 125, 129, 13X, 190, 1AA, 1AB, U3E)

	EAST							WEST				WEST				NON-REG	TRANSCO	JV	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	IS&I	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPSCO	AEP TEXAS	WEST TOTAL	TOTAL	TOTAL	TOTAL							
Mar-2019	132,464	4,611,135	2,778,887	1,303,380	132,097	2,995,790	102,540	12,956,293	1,758,807	2,346,070	1,794,976	5,899,853	1,149,602	2,374,991	49,588	189,552	178,554	840,501	22,738,914			
Mar-2020	32,748	5,251,262	2,905,038	1,251,258	126,954	3,919,948	138,264	13,626,471	2,190,348	3,086,240	2,690,590	7,967,278	1,142,334	2,645,184	44,045	183,091	209,489	645,715	28,462,607			
Variance	99,716	(640,127)	(126,152)	52,122	6,143	(924,167)	(35,723)	(1,669,178)	(431,641)	(740,270)	(895,614)	(2,067,425)	7,268	(220,193)	6,523	25,461	(30,935)	194,786	(3,703,693)			

Labor Fringe Variance (120, 121, 123, 126, 128, 170)

	EAST							EAST TOTAL	WEST			WEST TOTAL	NON-REG TOTAL	TRANSACO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSCOURSE TOTAL	ETT TOTAL	AEPSC TOTAL
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL		PSO	SWPECO	AEP TEXAS								
Mar-Mar20	34,045	1 183,395	708,110	338,072	35,346	755,169	27,088	3,981,226	462,795	617,242	432,022	1,512,060	(755,049)	593,764	15,070	44,878	48,242	237,297	4,787,487
Mar Mar20	9,656	1,393,679	742,694	326,050	31,334	1,026,952	37,482	3,557,327	569,940	857,170	677,404	2,104,415	(2,842)	614,290	14,003	39,603	58,218	170,490	8,555,534
Variance	24,388	(1,209,083)	(34,584)	11,982	4,012	(271,823)	(10,394)	(476,101)	(127,045)	(219,928)	(245,382)	(592,355)	(752,207)	(30,526)	1,037	5,275	(10,076)	66,807	(1,788,147)

Annual Incentive Variance (122, 140, 141, 146-152, 155, 158, 161)

	EAST							EAST TOTAL	WEST			WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSCORSE TOTAL	ETT TOTAL	AEPSC TOTAL
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL		P&O	SWEPCO	AEP TEXAS								
Mar-2019	15 146	1 033 201	610 916	259,716	31 533	917,239	27 507	2 895,258	444,918	571,998	611 423	1,628,340	244,311	966,912	8 162	47,632	26,221	144,652	5 560,487
Mar 2020	5 046	689,808	400,956	168,386	15,750	461,750	15 190	1,766,895	286,271	422,231	339,397	1,047,900	190 980	304,972	4,737	23,237	24,429	74,777	2,427,990
Variance	10,099	344,393	209 961	91,330	15,763	455,489	12,317	1,138,363	188,647	149 767	272 026	580,440	53,330	260,940	3 426	24,394	1 749	69,875	2,132,497

Long Term Incentive Variance (145, 153, 154, 157)

	EAST							EAST TOTAL	WEST				WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPOR TOTAL	TRANSOURCE TOTAL	ETT TOTAL	AEPSC TOTAL
	AEG	APCO	ISM	KENT	KINGS	OPCO	WHEEL		PSO	SWEPCO	AEP TEXAS									
Mar-2019	8 113	308 451	277 722	108 728	9 962	268 866	9 299	1,070,641	174 037	227,998	243 225	645,260	144,941	167,818	1,826	25,380	6,002	34,826	2 086,693	
Mar-2020	3 402	44 458	293 179	106,740	8 622	296 390	1 026	1,165 088	180,892	286,246	253,317	729,495	162,103	206,139	3,034	14,761	14,363	47,046	2 334,979	
Variance	4,711	(56,008)	(15,957)	1 988	1,340	(29,494)	(1,028)	(94,447)	(6,856)	(58,248)	(10,091)	(76,196)	(17,162)	(60,321)	(1,208)	10,619	(8,352)	(12,221)	(248,287)	

Relocation/Severance Variance (124, 142-144)

EAST							WEST				WEST		NON-REG	TRANSCO	JV	AEGR	TRANSOURCE	ETT	AEPS
AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	TOTAL	PSO	SWPCO	AEP TEXAS	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Mar-2019	(2,005)	1,856,819	770,713	508,055	1,615	163,006	2,507	3,300,109	1,256,667	1,477,003	10,946	2,744,616	(15,809)	611	637	(1,786)	(1,751)	3,378	6,038,005
Mar 2020	13	(82,304)	(26,856)	(22,675)	1,451	8,191	335	(123,147)	(58,459)	(6,546)	3,533	(124,284)	643	5,423	116	138	767	(240,344)	
Variance	(2,018)	1,938,123	796,969	630,730	1,564	154,815	2,172	3,423,255	1,315,126	1,546,362	7,413	2,868,900	(16,451)	(4,812)	637	(1,902)	(1,888)	2,611	6,270,350

Outside Services Variance (2xx, 9AA, 9AB)

	EAST							EAST TOTAL	WEST				WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSOURCE TOTAL	ETT TOTAL	AEPSC TOTAL
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL		PSO	SWEPCO	AEP TEXAS									
Mar-2019	17,322	1,841,906	1,024,003	561,929	42,897	1,128,802	48,957	4,696,815	634,784	380,502	941,526	2,456,812	610,019	882,026	1,357	213,054	101,654	231,689	9,183,425	
Mar-2020	7,242	1,528,496	1,075,369	399,442	43,131	1,464,645	38,298	4,560,524	669,829	915,810	990,536	2,565,176	943,284	168,120	205,876	100,510	226,185	218,215	9,609,990	
Variance	10,080	313,410	(51,366)	162,487	(234)	(339,844)	11,659	126,191	(28,044)	(35,308)	(49,012)	(1,109,364)	(333,265)	692,907	(204,519)	112,540	(124,532)	13,474	(326,565)	

Material & Supplies Variance (3xx)

	EAST							EAST TOTAL	WEST			WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSCORCE TOTAL	ETT TOTAL	AEPSC TOTAL
	AEG	APCO	H&M	KENT	KINGS	OPCO	WHEEL		PSO	SWPCO	AEP TEXAS								
Mar-2019	269	224,387	110,321	69,010	8,355	190,098	3,430	605,870	84,110	93,207	71,768	249,085	12,763	148,305	13	13,528	933	22,933	1,053,419
Mar-2020	424	303,286	182,211	98,329	10,359	291,297	3,665	897,772	141,964	150,505	118,336	411,807	140,920	161,279	54	7,236	3,818	34,865	2,086,798
Variance	(156)	(83,899)	(71,891)	(29,319)	(2,004)	(101,199)	(3,438)	(291,902)	(67,854)	(67,298)	(46,570)	(161,722)	(568,177)	(2,874)	41	6,292	(2,885)	(11,952)	(1,033,361)

Travel & Emp Exp Variance (4xx, 5xx)

	EAST							EAST TOTAL	WEST			WEST TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPGR TOTAL	TRANSOURCE TOTAL	ETT TOTAL	AEPSC TOTAL
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL		P&O	SWEPCO	AEP TEXAS								
Mar-2019	18,395	274,363	185,213	78,221	7,127	161,190	4,739	729,249	121,039	152,262	188,636	461,938	45,327	199,611	6,948	12,829	6,857	72,699	1,935,456
Mar-2020	2,346	230,081	122,104	59,451	8,364	147,490	5,227	675,062	97,778	134,854	149,588	382,321	36,823	190,808	8,102	7,748	8,896	65,234	1,267,735
Variance	16,049	44,283	63,110	18,770	(1,238)	13,700	(487)	154,187	23,260	17,308	39,047	79,616	8,504	8,803	646	5,081	(2,038)	7,464	267,719

Overhead & Shared Services Variance (6xx, 7xx)

	EAST							TOTAL	WEST				TOTAL	NON-REG TOTAL	TRANSCO TOTAL	JV TOTAL	AEPOR TOTAL	TRANSCORC TOTAL	ETT TOTAL	AEPSC TOTAL
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL		PSO	SWEPSCO	AEP TEXAS									
Mar-2019	29,130	2,532,362	1,479,086	654,945	70,766	2,202,981	61,460	7,030,750	1,026,991	1,340,757	1,314,134	3,681,882	752,136	1,308,487	12,780	(175,477)	62,614	254,774	12,917,846	
Mar-2020	12,113	2,424,842	1,422,618	612,762	68,998	2,164,155	72,341	6,717,823	1,072,779	1,406,894	1,317,120	3,796,794	910,423	1,355,934	13,726	96,448	73,984	262,852	12,887,393	
Variance	17,017	107,540	56,468	42,182	1,768	38,826	(10,881)	252,921	(45,779)	(66,137)	(2,996)	(114,901)	241,713	(47,447)	(846)	(271,925)	(20,894)	(6,078)	30,453	

Other Variance (0xx, 9xx, REV)

	EAST							WEST				WEST				NON-REG	TRANSCO	JV	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	TOTAL	PSO	SWEPCO	AEP TEXAS	TOTAL	TOTAL	TOTAL	TOTAL							
Mar-2019	8,334	832,029	507,331	193,499	21,546	606,591	18,662	2,287,993	363,665	479,877	560,842	1,404,184	510,735	699,216	322	79,898	18,068	66,905	4,967,281			
Mar-2020	8,003	2,827,969	1,876,465	488,163	82,903	2,067,683	52,436	7,592,110	1,068,663	1,481,076	1,746,927	4,316,366	(33,297)	2,260,164	3,516	130,572	98,082	331,649	14,699,110			
Variance	331	(1,955,940)	(1,269,134)	(468,664)	(61,356)	(1,456,092)	(33,774)	(5,304,118)	(724,998)	(1,001,199)	(1,185,995)	(2,912,181)	544,033	(1,660,948)	(3,193)	(50,672)	(80,014)	(264,744)	(9,731,829)			

Variable	Est.	(1,000,000)	(1,200,000)	(400,000)	(5,000)
Umbrella Trust Mar 19 Dr S4M vs Mar-20 Dr S14.5M & AEPSC Taxes Mar 19 C (\$1.6M) vs Mar 20 Dr S313M					

Total AEPSC Income Statement

	EAST							TOTAL	WEST				TOTAL	WEST		TOTAL	NON-REG		TOTAL	TRANSCO		TOTAL	JV		TOTAL	AEPGR		TOTAL	TRANSSOURCE		TOTAL	ETT		TOTAL	AEPSC		TOTAL
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL		PSO	SWEPSCO	AEP TEXAS																										
Mar-2019	261,211	14,778,069	8,551,201	4,095,554	361,244	9,389,732	307,191	37,744,202	6,327,813	8,186,815	6,169,299	20,684,027	2,698,965	6,820,742	95,863	449,447	437,294	1,909,652	70,941,013																		
Mar-2020	80,293	12,025,977	8,930,776	3,681,436	396,675	11,849,512	376,763	40,385,032	6,249,897	8,651,687	8,296,452	23,188,216	3,531,380	8,426,303	289,866	693,281	717,169	1,861,630	78,971,876																		
Variance	180,918	(15,007,908)	(442,675)	414,118	(35,331)	(2,459,779)	(69,572)	(2,640,832)	77,916	(464,952)	(2,117,153)	(2,504,193)	(832,415)	(1,604,560)	(193,183)	(133,834)	(279,874)	(18,022)	(8,130,862)																		

It was a Monday.

American Electric Power Service Corporation
Employee Fringe Benefit Loading Rate & Carrying Balance
March 2020

Month	2020	2019	Variance
			INC (DEC)
January	30.37%	30.27%	0.10%
February	30.37%	30.27%	0.10%
March	31.87%	30.30%	1.57%
April		32.26%	-32.26%
May		32.08%	-32.08%
June		32.53%	-32.53%
July		32.53%	-32.53%
August		28.5%	-28.50%
September		28.5%	-28.50%
October		28.5%	-28.50%
November		29.0%	-29.00%
December		31.0%	-31.00%

December residual Fringe balance cleared to
affiliates (post billing Manual):

Carrying Balance (103-1860071)

2020	2019	Variance
\$ 906,060	\$ (487,764)	\$ 1,393,825
\$ 3,649,422	\$ 1,211,725	\$ 2,437,697
\$ 655,314	\$ 5,783,553	\$ (5,128,238)
	\$ 3,621,900	\$ (3,621,900)
	\$ 2,394,101	\$ (2,394,101)
	\$ 3,776,841	\$ (3,776,841)
	\$ 635,668	\$ (635,668)
	\$ 1,426,013	\$ (1,426,013)
	\$ 1,622,820	\$ (1,622,820)
	\$ (1,071,705)	\$ 1,071,705
	\$ (300,740)	\$ 300,740
	\$ -	\$ -

TBD	\$ 2,706,788
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American Electric Power Service Corporation
Total RE Variances - Associated Companies

Region	Asset	Asset Number and Name	Mar 2019	Mar 2020	Variance	Variance Ratio	
EAST	AEG	153 AEG - Ronghai	31,396	11,044	20,352	65%	
		179 AEG Cook Coal Terminal	428,280	65,144	363,136	79%	
		315 AEG - Lawrenceburg	324		324	100%	
	AEG Total	317 AEG - Dresden	15		15	100%	
			438,656	86,188	352,468	79%	
	APCO	180 Appalachian Power Co - Dist	7,321,293	10,193,765	(2,872,472)	-40%	
		180 Appalachian Power Co - Trans	9,360,425	9,515,864	(155,439)	-2%	
		215 Appalachian Power Co - Gen	9,745,887	9,224,016	521,871	5%	
	APCO Total		26,387,330	28,933,645	(2,546,315)	-10%	
			2,361,370	2,866,360	(504,990)	-21%	
	ISM	120 Indiana Michigan Pwr Co - Tran	3,863,185	4,313,423	(450,238)	-12%	
		122 Indiana Michigan Pwr Co - Gen	3,192,599	3,442,831	(250,232)	-8%	
		170 Indiana Michigan Pwr Co - Dist	3,181,600	8,892,361	(5,710,761)	-180%	
		282 Blackhawk Coal Company	2,121	1,887	234	12%	
		289 Ind Mch River Transp Lnk	159,857	157,779	2,078	1%	
	ISM Total		13,878,039	22,877,415	(8,999,376)	-65%	
		110 Kentucky Power Co - Dist	1,455,524	2,180,312	(724,787)	-50%	
		117 Kentucky Power Co - Gen	3,438,811	2,573,922	864,889	25%	
	KENT Total	180 Kentucky Power Co - Trans	1,474,837	1,974,023	(499,186)	-34%	
			6,146,972	6,786,028	(639,056)	-10%	
	KNOX	220 Kingston Power Co - Dist	488,295	682,421	(194,126)	-40%	
		260 Kingston Power Co - Trans	278,455	357,280	(78,825)	-28%	
	KNOX Total		766,750	1,039,701	(272,951)	-36%	
	OPCO	160 Ohio Power Co - Transmission	9,509,445	7,774,444	1,735,001	18%	
		250 Ohio Power Co - Distribution	11,860,821	17,388,771	(5,527,950)	-47%	
	OPCO Total		21,370,266	25,163,215	(3,792,949)	-18%	
	WHEEL	200 Wheeling Power Co - Trans	189,655	184,058	5,597	3%	
		210 Wheeling Power Co - Dist	207,707	518,031	(310,324)	-60%	
		413 Wheeling Power Co - Generation	7,878	2,560	5,318	67%	
EAST Total	WHEEL		31,141	704,651	(673,510)	-94%	
			48,856,436	84,168,036	(35,311,600)	-72%	
WEST	PSO	148 Public Service Co of OH - Tran	1,432,854	1,562,552	(129,698)	-9%	
		187 Public Service Co of OH - Dist	3,873,331	8,11,448	(4,241,117)	-109%	
		188 Public Service Co of OH - Gen	4,264,763	3,367,174	897,589	21%	
	PSO Total		9,568,948	11,937,174	(2,368,226)	-25%	
			0	0	0	0%	
	SWEP	111 SWEP-CCO-TX Transmission	2,427,184	1,860,521	566,663	23%	
		112 SWEP-CCO-TX Distribution	1,251,681	1,995,621	(743,940)	-59%	
		118 SWEP-CCO-Generation	6,474,081	5,781,057	693,024	11%	
		119 SWEP-CCO-Transmission	13,508,665	15,318,321	(1,809,656)	-13%	
			21,162	2,060	19,102	90%	
AEP TEXAS	110 AEP Texas Inc	2,144	2,065	79	4%		
	118 AEP Texas North Division - Dist	1,287,242	1,484,274	(197,032)	-15%		
	119 AEP Texas North Division - Gen	2,232	2,327	(95)	-4%		
	118 AEP Texas Central Division - Tran	6,442,385	5,580,260	862,125	13%		
	117 AEP Texas North Division - Tran	3,722,783	3,564,440	158,343	4%		
	211 AEP Texas Central Division - Tran	4,144,181	5,487,217	(1,343,036)	-32%		
	311 AEP TX North Generation Co, LLC	2,469	2,108	361	15%		
		18,257,456	17,557,465	699,991	4%		
		29,324,699	44,779,684	(15,454,985)	-53%		
		1,524,487	915,588	608,899	40%		
WEST Total	NON-REG		109	109	0	0%	
			109	109	0	0%	
	NON-REG	109 AEP Energy Services Gas Hold Co	109	109	0	0%	
		109 AEP Energy Services Gas Hold Co	109	109	0	0%	
	NON-REG	109 AEP Energy Services Gas Hold Co	109	109	0	0%	
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		109 AEP Energy Services Gas Hold Co	109	109	0	0%	
	NON-REG	109 AEP Energy Services Gas Hold Co	109	109	0	0%	
		109 AEP Energy Services Gas Hold Co	109	109	0	0%	
	TRANSCO	TRANSCO	269 AEP Transmission Mfg Co, LLC	58,017	38,272	19,745	34%
			370 AEP Transmission Company LLC	5,000	5,123	(123)	-2%
			380 AEP Ohio Trans Co	10,205,843	9,991,578	214,265	2%
		TRANSCO	382 AEP Appalachian Trans Co	449,480	280,214	169,266	38%
383 AEP West Virginia Trans Co			4,512,458	3,585,580	926,878	21%	
TRANSCO		384 AEP Kentucky Trans Co	344,458	161,210	183,248	53%	
		385 AEP Indiana Michigan Trans Co	5,413,463	6,243,895	(830,432)	-15%	
TRANSCO		386 AEP Oklahoma Trans Co	2,089,434	2,812,761	(723,327)	-35%	
		387 AEP Southwestern Trans Co	8,731	4,441	4,290	49%	
TRANSCO Total			23,219,168	22,771,242	447,926	2%	
			23,219,168	22,771,242	447,926	2%	
JV	JV	378 PJM HV Transmission LLC	1,542	20,882	(19,340)	-126%	
		379 Electric Transmission America	1,142		1,142	100%	
JV Total	JV	380 PJM HV Transmission LLC	1,142	52	1,090	95%	
		381 PJM HV Transmission LLC	1,142	27,941	(26,799)	-235%	
AEP Gen Resources	AEP Gen Resources	109 AEP Energy Services Gas Hold Co	109	109	0	0%	
		109 AEP Energy Services Gas Hold Co	109	109	0	0%	
AEP Gen Resources Total	AEP Gen Resources	109 AEP Energy Services Gas Hold Co	109	109	0	0%	
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TRANSCO Total	TRANSCO	109 AEP Energy Services Gas Hold Co	109	109	0	0%	
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TRANSCO Total	TRANSCO	109 AEP Energy Services Gas Hold Co	109				

American Electric Power Service Corporation
Total Bill Variances - Associated Companies

AEPSC Income Statement

Region	Affiliate	Affiliate Number and Name	Mar-2019	Mar-2020	Variance	Variance %age	
EAST	AEG	153 AEG - Rockport	31,366	11,044	20,342	65%	
		270 AEG Cook Coal Terminal	251,181	69,849	181,231	72%	
		376 AEG - Lawrenceburg	224		224	100%	
		377 AEG Dresden	15		15	100%	
	AEG Total		282,806	80,893	201,813	71%	
	APCO	140 Appalachian Power Co - Dst	4,062,806	5,115,491	(1,052,686)	-26%	
		150 Appalachian Power Co - Trans	3,538,052	4,160,033	(661,981)	-19%	
	APCO Total		7,207,905	6,006,663	1,201,242	17%	
	ISM	120 Indiana Michigan Pwr Co - Tran	14,778,763	15,282,187	(503,424)	-3%	
		132 Indiana Michigan Pwr Co - Gen	895,736	1,444,643	(548,847)	-61%	
		170 Indiana Michigan Pwr Co - Dst	2,514,718	2,195,244	319,475	13%	
		180 Indiana Michigan Pwr Co - Nuc	2,353,674	2,951,055	(497,381)	-21%	
	ISM Total	202 Blackhawk Coal Company	2,653,643	2,569,553	84,090	3%	
		280 Ind Mich River Transp Lakin	2,121	1,867	253	12%	
	KENT	8,661,726	9,176,216	(623,510)	-7%		
		110 Kentucky Power Co - Dst	1,016,263	1,133,082	(116,819)	-11%	
	KENT Total	117 Kentucky Power Co - Gen	2,350,782	1,743,187	607,595	26%	
		180 Kentucky Power Co - Trans	728,680	872,834	(144,155)	-20%	
	KINGS	4,095,725	3,749,103	346,622	8%		
		230 Kingsport Power Co - Dst	265,420	289,944	(24,524)	-9%	
	KINGS Total	260 Kingsport Power Co - Trans	95,832	115,192	(19,361)	-20%	
			361,261	405,136	(43,885)	-12%	
	OPCO	160 Ohio Power Co - Transmission	2,446,790	3,560,563	(1,113,773)	-46%	
		250 Ohio Power Co - Distribution	6,943,932	8,502,435	(1,558,503)	-22%	
	OPCO Total		9,390,722	12,062,998	(2,672,276)	-29%	
	WHEEL	200 Wheeling Power Co - Trans	97,502	116,033	(18,531)	-19%	
		210 Wheeling Power Co - Dst	202,037	263,954	(61,917)	-31%	
	WHEEL Total		7,678	2,560	5,118	67%	
	EAST Total		37,768,210	41,138,200	(3,369,990)	-9%	
WEST	PSO	114 Public Service Co of OK - Tran	609,607	1,042,706	(433,099)	-71%	
		167 Public Service Co of OK - Dst	2,494,781	3,037,092	(642,312)	-22%	
	PSO Total	198 Public Service Co of OK - Gen	3,223,837	2,279,708	944,129	29%	
			6,328,226	8,359,697	(31,282)	0%	
	SWEPCO	111 SWEPCO-TX-Transmission	0	0	0	0%	
		159 SWEPCO-Distribution	1,635,328	2,007,136	(371,809)	-23%	
		161 SWEPCO-TX-Distribution	859,719	980,736	(121,017)	-14%	
		168 SWEPCO-Generation	4,526,439	3,926,282	600,156	13%	
	SWEPCO Total	194 SWEPCO-Transmission	1,165,972	1,885,923	(719,951)	-62%	
			8,187,459	8,800,977	(613,518)	-7%	
	AEP TEXAS	101 AEP Texas Inc	21,144	2,986	18,158	86%	
		119 AEP Texas North Division -Dst	629,601	798,984	(169,383)	-27%	
		166 AEP Texas North Division - Gen	23,474	2,327	21,148	90%	
		169 AEP Texas Central Division-Trans	2,100,566	2,878,891	(778,325)	-37%	
	AEP TEXAS Total	192 AEP Texas North Division-Trans	919,426	1,655,638	(736,211)	-80%	
		211 AEP Texas Central Division-Dst	2,466,704	3,127,695	(660,991)	-27%	
		371 AEP TX North Generation Co LLC	9,489	2,105	7,383	78%	
			6,170,383	8,468,625	(2,298,242)	-37%	
WEST Total			20,686,067	23,628,209	(2,942,142)	-14%	
NON-REG	NON-REG	100 American Electric Power Co	1,322,961	501,467	821,493	62%	
NON-REG Total	NON-REG	102 AEP Energy Supply LLC	(304)	14,970	(15,274)	5026%	
		127 AEP Energy Service Gas Hold Co	15	728	(713)	-4737%	
		143 AEP Pro Serv, Inc	62,848	36,123	26,725	43%	
		154 AEP Credit, Inc	80,587	36,027	44,565	53%	
		171 CSW Energy, Inc	71,014	109,733	(38,719)	-55%	
		175 AEP Energy Partners, Inc	478,989	451,175	27,813	6%	
		185 AEP Energy Services, Inc	34,586	41,230	(6,644)	-19%	
		189 Central Coal Company	65		65	100%	
		196 AEP Investments, Inc	(722,178)	(709,837)	(12,341)	2%	
		204 AEP T&D Services, LLC	18,914	18,914	2,000	11%	
		246 Dotel Mills Lignite Co, LLC	246,161	200,424	45,737	19%	
		250 Conesville Coal Prep Co	54		54	100%	
		302 AEP Coal, Inc	219		219	100%	
		303 Snowcap Coal Company, Inc	163		163	100%	
		305 AEP Kentucky Coal, LLC	1,089	171	918	84%	
		319 United Sciences Textile, Inc	278,500	104,101	174,399	63%	
		353 AEP Utility Funding LLC	5,104	8,129	(3,025)	-59%	
		364 AEP Nonutility Funding LLC	1,507	1,698	(191)	-13%	
		389 Oxbow Lignite Company, LLC	8,452	7,911	541	6%	
		397 AEP Retail Energy Partners LLC	10,339	158	10,181	99%	
		400 AEP Energy, Inc	289,057	417,467	(148,410)	-56%	
		401 BSE Solutions LLC	118		118	100%	
		412 Ohio Franklin Realty, LLC	99,495	58,435	41,060	41%	
		417 Bold Transmission, LLC	13,970	21,208	(7,238)	-52%	
		419 AEP OnSite Partners, LLC	174,759	191,081	(16,325)	-9%	
		422 AEP RENEWABLES, LLC	56,560	88,722	(32,163)	-57%	
		426 Solar LLCs	9,309	23,878	(14,569)	-157%	
		431 Trent Wind Farm LLC	1,168	9,743	(8,575)	-134%	
		432 Desert Sky Wind Farm LLC	3,077	7,976	(4,899)	-159%	
		434 Kyte Works, LLC	6,657		6,657	100%	
		439 AEP Clean Energy Resources LLC	163,034	55,536	107,498	66%	
		440 AEP Wind Holdings, LLC		129,584	(129,584)		
		441 Auwahi Wind Energy, LLC		12	(12)		
		446 Apple Blossom Wind, LLC		82	(82)		
		457 Abstract Digital		1,737,565	(1,737,565)		
		NON-REG Total			2,698,966	3,564,407	(865,442)
TRANSCO		TRANSCO	2,698,966	3,564,407	(865,442)	-32%	
	369 AEP Transmission Hldg Co, LLC		58,017	38,187	19,830	34%	
	370 AEP Transmission Company, LLC		4,113	5,105	(992)	-24%	
	380 AEP Ohio Trans Co		3,100,658	3,793,199	(692,501)	-22%	
	382 AEP Appalachian Trans Co		78,473	102,921	(24,447)	-31%	
	383 AEP West Virginia Trans Co		1,211,385	1,456,161	(244,776)	-20%	
	384 AEP Kentucky Trans Co		153,554	134,707	18,847	12%	
	385 AEP Indiana Michigan Trans Co		1,454,221	2,126,810	(672,589)	-46%	
	386 AEP Oklahoma Trans Co		751,154	985,139	(233,985)	-31%	

American Electric Power Service Corporation
Total Bill Variances - Associated Companies

AEPSC Income Statement

Region	Affiliate	Affiliate Number and Name	Mar-2019	Mar-2020	Variance	Variance %age
		388 AEP Southwestern Trans Co	8,775	4,433	4,342	49%
	TRANSCO Total		8,820,990	8,646,661	(1,825,671)	-27%
TRANSCO Total			8,820,990	8,646,661	(1,825,671)	-27%
JV	JV	376 PATH WV Transmission Co., LLC	7,521	20,863	(13,342)	-177%
		379 Electric Transmission America	1,141		1,141	100%
		396 RITELine Indiana, LLC	1,180	552	628	53%
		418 Grid Assurance LLC	88,841	283,458	(191,617)	-209%
	JV Total		96,683	288,873	(193,190)	-200%
JV Total			96,683	288,873	(193,190)	-200%
AEPR	AEPR Gen Resources	181 AEP Generation Resources	435,782	593,595	(157,813)	-36%
		420 Ohio PPA Plants	13,685	816	12,869	94%
	AEPR Gen Resources Total		449,467	594,411	(144,944)	-32%
AEPR Total			449,467	594,411	(144,944)	-32%
TRANSOURCE	TRANSOURCE	403 Transource Energy, LLC	198,289	375,794	(177,505)	-90%
		407 Transource Missouri, LLC	113,044	197,786	(84,742)	-75%
		415 Transource West Virginia, LLC	47,150	57,430	(10,280)	-22%
		423 Transource Pennsylvania	40,561	45,487	(4,926)	-12%
		424 Transource Maryland	38,251	50,506	(12,256)	-32%
	TRANSOURCE Total		437,294	727,003	(289,709)	-66%
TRANSOURCE Total			437,294	727,003	(289,709)	-66%
ETT	ETT	374 Electric Transmission TX, LLC	1,904,982	1,882,167	22,814	1%
	ETT Total		1,904,982	1,882,167	22,814	1%
ETT Total			1,904,982	1,882,167	22,814	1%
Total AEPSC Income Statement			70,862,638	60,470,831	(9,608,294)	-14%

**Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020**

Benefiting Locations including Southwestern Electric Power Company Business Units	
1	1006 - Gen - All Cos except Nuclear
2	1007 - All West Oper Cos All BUs
3	1009 - Distribution - All Texas Cos
4	1021 - All Regulated Companies
5	1022 - Generation - All Companies Reg
6	1028 - Transmission - All West Cos
7	1032 - Trans & Dist - All Companies
8	1054 - Railcar Maint Facility SWEPCO
9	1056 - All Companies Excl AEP, Inc
10	1060 - All Companies
11	1062 - All Operating Cos All Bus Unit
12	111 - SWEPCO Transmission
13	1128 - Knox Lee Plant Unit 0
14	1131 - Knox Lee Plant Unit 2
15	1133 - Knox Lee Plant Unit 3
16	1136 - Knox Lee Plant Unit 5
17	1145 - Generation Region 5
18	1167 - Generation - All West Cos
19	1171 - All Companies Excl Serv Corp
20	1181 - Welsh Plant Unit 3
21	1184 - Arsenal Hill Plant Unit 0
22	1189 - SWEPCO Louisiana All Bus Units
23	1202 - Trans & Dist - All West Cos
24	1215 - Lone Star Plant Unit 1
25	1225 - Flint Creek Plant Unit 0
26	1230 - Flint Creek Plant Unit 1
27	1240 - Knox Lee Plant Unit 4
28	1246 - SWEPCO All Dist & Trans
29	1247 - SWEPCO All Distribution
30	1251 - Arsenal Hill Plant Unit 5
31	1252 - SWEPCO Trans
32	1281 - Lieberman Plant Unit 0
33	1287 - Lieberman Plant Unit 1
34	1293 - Lieberman Plant Unit 2
35	1297 - Lieberman Plant Unit 3
36	1301 - Lieberman Plant Unit 4
37	1309 - Welsh Plant Unit 1
38	1320 - Central Maint Facility SWEPCO
39	1322 - Pirkey Plant Unit 0
40	1324 - Welsh Plant Unit 2
41	1331 - SWEPCO Dist & Trans
42	1340 - Transmission - AEPTC/SWEPCO
43	1374 - Wilkes Plant Unit 3
44	1380 - PSO/SWEPCO All Bus Units
45	1384 - Lone Star Plant Unit 0
46	1389 - All Integrated Oper Cos

**Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020**

Benefiting Locations including Southwestern Electric Power Company Business Units	
47	1398 - Distribution - PSO/All SWEPCO
48	1415 - Dolet Hills Plant Unit 0
49	1419 - Wilkes Plant Unit 0
50	1421 - Dolet Hills Plant Unit 1
51	1423 - Wilkes Plant Unit 1
52	1426 - Wilkes Plant Unit 2
53	1435 - Transmission - PSO/SWEPCO
54	1436 - Transmission - All Companies
55	1445 - SWEPCO All Bus Units
56	1447 - SWEPCo Dist & Gen
57	1465 - All Texas Operation Cos
58	1468 - Distribution - All Companies
59	1469 - Generation - All Companies
60	1475 - Distribution - All West Cos
61	1510 - Welsh Plant Unit 0
62	1519 - SWEPCO Dist & Trans
63	1520 - Pirkey Fuels SWEPCO
64	1522 - Pirkey Plant Unit 1
65	1552 - All Wholesale Regulated Cos
66	1587 - Trans & Dist - All Texas Cos
67	159 - SWEPCO Distribution
68	1594 - PSO/SWEPCO Non-TX All Bus
69	161 - SWEPCO Distribution
70	1631 - All AEP Trans Cos Except ERCOT
71	1632 - Dist All Cos-Retail Cust Only
72	1640 - Mattison Unit 0
73	1642 - John W. Turk Jr. Power Plant
74	1643 - Mattison Unit 3
75	1644 - Mattison Unit 4
76	1645 - Mattison Unit 1
77	1646 - Mattison Unit 2
78	1647 - Mattison Units 3-4
79	1648 - Mattison Plant Units 1-2
80	1649 - John W. Turk Jr. Plant Unit 1
81	1670 - Arsenal Hill Plant Unit 6
82	168 - SWEPCO Generation
83	1693 - Commercial Operation IT Servic
84	1708 - All companies excl Nuclear
85	1722 - Dist-AP/OP/I&M/PSO/SWEPCO
86	1729 - Limestone Admin
87	1733 - ARS Gas Turbine Unit 6A
88	1734 - ARS Gas Turbine Unit 6B
89	1735 - ARS Steam Turbine Unit 6S
90	1825 - Transmission-OpCos-RTO
91	1837 - SPP Transmission Companies
92	1848 - Commercial Operation Reg/NReg

**Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020**

Benefiting Locations including Southwestern Electric Power Company Business Units	
93	1855 - All Trans Co and Transource Co
94	1869 - All OpCos Trans\ Ohio Trans Co
95	1872 - All Transm exclud Transource MO
96	1873 - Trans West excl Transource MO
97	1882 - SWEPCo Trans and SW Transco
98	1883 - APCO/KY/SWEPCO/TX Distribution
99	1895 - Habitat Conservation Plan
100	1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco
101	1911 - West Oper Cos All BUs Units excl Transcos
102	1912 - Trans & Dist - All Oper Companies excl Trans Cos
103	1913 - Dist - All Cos Excl KYPCO
104	1915 - All Trans excl Transource&Rite
105	1918 - Trans All Cos excl TX/KG/JV
106	1922 - East/West Reg Co excl Trnsco
107	1925 - All T&D companies excluding Transource
108	1926 - All T&D West companies excluding Transource
109	1928 - Generation - APCO/KYPCO/SWEPCO
110	1929 - All T&G FERC Formula Rate Cos
111	1930 - All Distribution Cos less I&M
112	1932 - All Trans and Gen Cos excl Nuc
113	1933 - Trans/Transco/TrnscoWV
114	1934 - Trans/Tcos/TsrcWV excl TX/ETT
115	1935 - Gen All Cos & CSWE excl Nuc
116	1936 - Flint Creek 100 Pct SWEPCO
117	1937 - All Dist excl AEPTX and PSO
118	1938 - Distrib AMR - All Cos but PSO
119	194 - SWEPCO Transmission

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
1	1006 - Gen - All Cos except Nuclear	117 - Kentucky Power Co - Gene	1
		132 - Indiana Michigan Pwr Co - Gen	1
		168 - SWEPCO-Generation	1
		181 - AEP Generation Resources	1
		198 - Public Service Co of OK - Gen	1
		215 - Appalachian Power Co - Gen	1
	1006 - Gen - All Cos except Nuclear Total		6
2	1007 - All West Oper Cos All BUs	114 - Public Service Co of OK - Tran	1
		119 - AEP Texas North Division -Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		198 - Public Service Co of OK - Gen	1
		211 - AEP Texas Central Division-Dis	1
		374 - Electric Transmission TX, LLC	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		407 - Transource Missouri, LLC	1
	1007 - All West Oper Cos All BUs Total		15
3	1009 - Distribution - All Texas Cos	119 - AEP Texas North Division -Dist	1
		161 - SWEPCO-TX-Distribution	1
		211 - AEP Texas Central Division-Dis	1
	1009 - Distribution - All Texas Cos Total		3
4	1021 - All Regulated Companies	110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		117 - Kentucky Power Co - Gene	1
		119 - AEP Texas North Division -Dist	1
		120 - Indiana Michigan Pwr Co - Tran	1
		132 - Indiana Michigan Pwr Co - Gen	1
		140 - Appalachian Power Co - Dist	1
		150 - Appalachian Power Co - Trans	1
		159 - SWEPCO-Distribution	1
		160 - Ohio Power Co - Transmission	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		170 - Indiana Michigan Pwr Co - Dist	1
		180 - Kentucky Power Co - Trans	1
		190 - Indiana Michigan Pwr Co - Nuc	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		198 - Public Service Co of OK - Gen	1
		200 - Wheeling Power Co - Trans	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		215 - Appalachian Power Co - Gen	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
	1021 - All Regulated Companies Total		40
5	1022 - Generation - All Companies Reg	117 - Kentucky Power Co - Gene	1
		132 - Indiana Michigan Pwr Co - Gen	1
		168 - SWEPCO-Generation	1
		190 - Indiana Michigan Pwr Co - Nuc	1
		198 - Public Service Co of OK - Gen	1
		215 - Appalachian Power Co - Gen	1
	1022 - Generation - All Companies Reg Total		6
6	1028 - Transmission - All West Cos	114 - Public Service Co of OK - Tran	1
		169 - AEP Texas Central Division-Tra	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		374 - Electric Transmission TX, LLC	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		407 - Transource Missouri, LLC	1
	1028 - Transmission - All West Cos Total		8
7	1032 - Trans & Dist - All Companies	110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		119 - AEP Texas North Division -Dist	1
		120 - Indiana Michigan Pwr Co - Tran	1
		140 - Appalachian Power Co - Dist	1
		150 - Appalachian Power Co - Trans	1
		159 - SWEPCO-Distribution	1
		160 - Ohio Power Co - Transmission	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		169 - AEP Texas Central Division-Tra	1
		170 - Indiana Michigan Pwr Co - Dist	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
	1032 - Trans & Dist - All Companies Total		34
8	1054 - Railcar Maint Facility SWEPCO	168 - SWEPCO-Generation	1
	1054 - Railcar Maint Facility SWEPCO Total		1
9	1056 - All Companies Excl AEP, Inc	102 - AEP Energy Supply LLC	1
		103 - AEP Service Corporation	1
		110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		117 - Kentucky Power Co - Gene	1
		119 - AEP Texas North Division -Dist	1
		120 - Indiana Michigan Pwr Co - Tran	1
		132 - Indiana Michigan Pwr Co - Gen	1
		140 - Appalachian Power Co - Dist	1
		143 - AEP Pro Serv, Inc	1
		150 - Appalachian Power Co - Trans	1
		154 - AEP Credit, Inc	1
		159 - SWEPCO-Distribution	1
		160 - Ohio Power Co - Transmission	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		170 - Indiana Michigan Pwr Co - Dist	1
		171 - CSW Energy, Inc	1
		175 - AEP Energy Partners, Inc	1
		180 - Kentucky Power Co - Trans	1
		181 - AEP Generation Resources	1
		185 - AEP Energy Services, Inc	1
		190 - Indiana Michigan Pwr Co - Nuc	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		196 - AEP Investments, Inc	1
		198 - Public Service Co of OK - Gen	1
		200 - Wheeling Power Co - Trans	1
		204 - AEP T&D Services, LLC	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		215 - Appalachian Power Co - Gen	1
		230 - Kingsport Power Co - Dist	1
		245 - Dolet Hills Lignite Co, LLC	1
		250 - Ohio Power Co - Distribution	1
		260 - Kingsport Power Co - Trans	1
		270 - AEG Cook Coal Terminal	1
		280 - Ind Mich River Transp Lakin	1
		319 - United Sciences Testing, Inc	1
		353 - AEP Utility Funding LLC	1
		364 - AEP Nonutility Funding LLC	1
		369 - AEP Transmission Hldg Co, LLC	1
		370 - AEP Transmission Company, LL	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		396 - RITELine Indiana, LLC	1
		397 - AEP Retail Energy Partners LLC	1
		400 - AEP Energy, Inc	1
		403 - Transource Energy, LLC	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		419 - AEP OnSite Partners, LLC	1
		422 - AEP RENEWABLES, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
		440 - AEP Wind Holdings, LLC	1
1056 - All Companies Excl AEP, Inc Total			64
10	1060 - All Companies	100 - American Electric Power Co.	1
		102 - AEP Energy Supply LLC	1
		103 - AEP Service Corporation	1
		110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		117 - Kentucky Power Co - Gene	1
		119 - AEP Texas North Division -Dist	1
		120 - Indiana Michigan Pwr Co - Tran	1
		132 - Indiana Michigan Pwr Co - Gen	1
		140 - Appalachian Power Co - Dist	1
		143 - AEP Pro Serv, Inc.	1
		150 - Appalachian Power Co - Trans	1
		154 - AEP Credit, Inc	1
		159 - SWEPCO-Distribution	1
		160 - Ohio Power Co - Transmission	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		170 - Indiana Michigan Pwr Co - Dist	1
		171 - CSW Energy, Inc	1
		175 - AEP Energy Partners, Inc	1
		180 - Kentucky Power Co - Trans	1
		181 - AEP Generation Resources	1
		185 - AEP Energy Services, Inc	1
		190 - Indiana Michigan Pwr Co - Nuc	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		196 - AEP Investments, Inc.	1
		198 - Public Service Co of OK - Gen	1
		200 - Wheeling Power Co - Trans	1
		204 - AEP T&D Services, LLC	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		215 - Appalachian Power Co - Gen	1
		230 - Kingsport Power Co - Dist	1
		245 - Dolet Hills Lignite Co, LLC	1
		250 - Ohio Power Co - Distribution	1
		260 - Kingsport Power Co - Trans	1
		270 - AEG Cook Coal Terminal	1
		280 - Ind Mich River Transp Lakin	1
		319 - United Sciences Testing, Inc	1
		353 - AEP Utility Funding LLC	1
		364 - AEP Nonutility Funding LLC	1
		369 - AEP Transmission Hldg Co, LLC	1
		370 - AEP Transmission Company, LL	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1
		397 - AEP Retail Energy Partners LLC	1
		400 - AEP Energy, Inc	1
		403 - Transource Energy, LLC	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		419 - AEP OnSite Partners, LLC	1
		422 - AEP RENEWABLES, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
		440 - AEP Wind Holdings, LLC	1
1060 - All Companies Total			65
11	1062 - All Operating Cos All Bus Unit	110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		117 - Kentucky Power Co - Gene	1
		119 - AEP Texas North Division -Dist	1
		120 - Indiana Michigan Pwr Co - Tran	1
		132 - Indiana Michigan Pwr Co - Gen	1
		140 - Appalachian Power Co - Dist	1
		150 - Appalachian Power Co - Trans	1
		159 - SWEPCO-Distribution	1
		160 - Ohio Power Co - Transmission	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		170 - Indiana Michigan Pwr Co - Dist	1
		180 - Kentucky Power Co - Trans	1
		181 - AEP Generation Resources	1
		190 - Indiana Michigan Pwr Co - Nuc	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		198 - Public Service Co of OK - Gen	1
		200 - Wheeling Power Co - Trans	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		215 - Appalachian Power Co - Gen	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1
		407 - Transource Missouri, LLC	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		415 - Transource West Virginia, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
1062 - All Operating Cos All Bus Unit Total			41
12	111 - SWEPCO Transmission	111 - SWEPCO-TX-Transmission	1
	111 - SWEPCO Transmission Total		1
13	1128 - Knox Lee Plant Unit 0	168 - SWEPCO-Generation	1
	1128 - Knox Lee Plant Unit 0 Total		1
14	1131 - Knox Lee Plant Unit 2	168 - SWEPCO-Generation	1
	1131 - Knox Lee Plant Unit 2 Total		1
15	1133 - Knox Lee Plant Unit 3	168 - SWEPCO-Generation	1
	1133 - Knox Lee Plant Unit 3 Total		1
16	1136 - Knox Lee Plant Unit 5	168 - SWEPCO-Generation	1
	1136 - Knox Lee Plant Unit 5 Total		1
17	1145 - Generation Region 5	168 - SWEPCO-Generation	1
	1145 - Generation Region 5 Total		1
18	1167 - Generation - All West Cos	168 - SWEPCO-Generation	1
		198 - Public Service Co of OK - Gen	1
	1167 - Generation - All West Cos Total		2
19	1171 - All Companies Excl Serv Corp	100 - American Electric Power Co	1
		102 - AEP Energy Supply LLC	1
		110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		117 - Kentucky Power Co - Gene	1
		119 - AEP Texas North Division -Dist	1
		120 - Indiana Michigan Pwr Co - Tran	1
		132 - Indiana Michigan Pwr Co - Gen	1
		140 - Appalachian Power Co - Dist	1
		143 - AEP Pro Serv, Inc.	1
		150 - Appalachian Power Co - Trans	1
		154 - AEP Credit, Inc	1
		159 - SWEPCO-Distribution	1
		160 - Ohio Power Co - Transmission	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		170 - Indiana Michigan Pwr Co - Dist	1
		171 - CSW Energy, Inc	1
		175 - AEP Energy Partners, Inc	1
		180 - Kentucky Power Co - Trans	1
		181 - AEP Generation Resources	1
		185 - AEP Energy Services, Inc	1
		190 - Indiana Michigan Pwr Co - Nuc	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		196 - AEP Investments, Inc	1
		198 - Public Service Co of OK - Gen	1
		200 - Wheeling Power Co - Trans	1
		204 - AEP T&D Services, LLC	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		215 - Appalachian Power Co - Gen	1
		230 - Kingsport Power Co - Dist	1
		245 - Dolet Hills Lignite Co, LLC	1
		250 - Ohio Power Co - Distribution	1
		260 - Kingsport Power Co - Trans	1
		270 - AEG Cook Coal Terminal	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		280 - Ind Mich River Transp Lakin	1
		319 - United Sciences Testing, Inc	1
		353 - AEP Utility Funding LLC	1
		364 - AEP Nonutility Funding LLC	1
		369 - AEP Transmission Hldg Co, LLC	1
		370 - AEP Transmission Company, LL	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1
		397 - AEP Retail Energy Partners LLC	1
		400 - AEP Energy, Inc	1
		403 - Transource Energy, LLC	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		419 - AEP OnSite Partners, LLC	1
		422 - AEP RENEWABLES, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
		440 - AEP Wind Holdings, LLC	1
	1171 - All Companies Excl Serv Corp Total		64
20	1181 - Welsh Plant Unit 3	168 - SWEPCO-Generation	1
	1181 - Welsh Plant Unit 3 Total		1
21	1184 - Arsenal Hill Plant Unit 0	168 - SWEPCO-Generation	1
	1184 - Arsenal Hill Plant Unit 0 Total		1
22	1189 - SWEPCO Louisiana All Bus Units	159 - SWEPCO-Distribution	1
		168 - SWEPCO-Generation	1
		194 - SWEPCO-Transmission	1
	1189 - SWEPCO Louisiana All Bus Units Total		3
23	1202 - Trans & Dist - All West Cos	114 - Public Service Co of OK - Tran	1
		119 - AEP Texas North Division -Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		169 - AEP Texas Central Division-Tra	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		211 - AEP Texas Central Division-Dis	1
		374 - Electric Transmission TX, LLC	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		407 - Transource Missouri, LLC	1
	1202 - Trans & Dist - All West Cos Total		13
24	1215 - Lone Star Plant Unit 1	168 - SWEPCO-Generation	1
	1215 - Lone Star Plant Unit 1 Total		1
25	1225 - Flint Creek Plant Unit 0	168 - SWEPCO-Generation	1
	1225 - Flint Creek Plant Unit 0 Total		1
26	1230 - Flint Creek Plant Unit 1	168 - SWEPCO-Generation	1
	1230 - Flint Creek Plant Unit 1 Total		1
27	1240 - Knox Lee Plant Unit 4	168 - SWEPCO-Generation	1
	1240 - Knox Lee Plant Unit 4 Total		1
28	1246 - SWEPCO All Dist & Trans	159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		194 - SWEPCO-Transmission	1
	1246 - SWEPCO All Dist & Trans Total		3
29	1247 - SWEPCO All Distribution	159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
	1247 - SWEPCO All Distribution Total		2
30	1251 - Arsenal Hill Plant Unit 5	168 - SWEPCO-Generation	1
	1251 - Arsenal Hill Plant Unit 5 Total		1
31	1252 - SWEPCO Trans	194 - SWEPCO-Transmission	1
	1252 - SWEPCO Trans Total		1
32	1281 - Lieberman Plant Unit 0	168 - SWEPCO-Generation	1
	1281 - Lieberman Plant Unit 0 Total		1
33	1287 - Lieberman Plant Unit 1	168 - SWEPCO-Generation	1
	1287 - Lieberman Plant Unit 1 Total		1
34	1293 - Lieberman Plant Unit 2	168 - SWEPCO-Generation	1
	1293 - Lieberman Plant Unit 2 Total		1
35	1297 - Lieberman Plant Unit 3	168 - SWEPCO-Generation	1
	1297 - Lieberman Plant Unit 3 Total		1
36	1301 - Lieberman Plant Unit 4	168 - SWEPCO-Generation	1
	1301 - Lieberman Plant Unit 4 Total		1
37	1309 - Welsh Plant Unit 1	168 - SWEPCO-Generation	1
	1309 - Welsh Plant Unit 1 Total		1
38	1320 - Central Maint Facility SWEPCO	168 - SWEPCO-Generation	1
	1320 - Central Maint Facility SWEPCO Total		1
39	1322 - Pirkey Plant Unit 0	168 - SWEPCO-Generation	1
	1322 - Pirkey Plant Unit 0 Total		1
40	1324 - Welsh Plant Unit 2	168 - SWEPCO-Generation	1
	1324 - Welsh Plant Unit 2 Total		1
41	1331 - SWEPCO Dist & Trans	159 - SWEPCO-Distribution	1
		194 - SWEPCO-Transmission	1
	1331 - SWEPCO Dist & Trans Total		2
42	1340 - Transmission - AEPTC/SWEPCO	169 - AEP Texas Central Division-Tra	1
		194 - SWEPCO-Transmission	1
	1340 - Transmission - AEPTC/SWEPCO Total		2
43	1374 - Wilkes Plant Unit 3	168 - SWEPCO-Generation	1
	1374 - Wilkes Plant Unit 3 Total		1
44	1380 - PSO/SWEPCO All Bus Units	114 - Public Service Co of OK - Tran	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		194 - SWEPCO-Transmission	1
		198 - Public Service Co of OK - Gen	1
	1380 - PSO/SWEPCO All Bus Units Total		7
45	1384 - Lone Star Plant Unit 0	168 - SWEPCO-Generation	1
	1384 - Lone Star Plant Unit 0 Total		1
46	1389 - All Integrated Oper Cos	110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		117 - Kentucky Power Co - Gene	1
		120 - Indiana Michigan Pwr Co - Tran	1
		132 - Indiana Michigan Pwr Co - Gen	1
		140 - Appalachian Power Co - Dist	1
		150 - Appalachian Power Co - Trans	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		170 - Indiana Michigan Pwr Co - Dist	1
		180 - Kentucky Power Co - Trans	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		190 - Indiana Michigan Pwr Co - Nuc	1
		194 - SWEPCO-Transmission	1
		198 - Public Service Co of OK - Gen	1
		200 - Wheeling Power Co - Trans	1
		210 - Wheeling Power Co - Dist	1
		215 - Appalachian Power Co - Gen	1
		230 - Kingsport Power Co - Dist	1
		260 - Kingsport Power Co - Trans	1
		270 - AEG Cook Coal Terminal	1
	1389 - All Integrated Oper Cos Total		22
47	1398 - Distribution - PSO/All SWEPCO	159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
	1398 - Distribution - PSO/All SWEPCO Total		3
48	1415 - Dolet Hills Plant Unit 0	168 - SWEPCO-Generation	1
	1415 - Dolet Hills Plant Unit 0 Total		1
49	1419 - Wilkes Plant Unit 0	168 - SWEPCO-Generation	1
	1419 - Wilkes Plant Unit 0 Total		1
50	1421 - Dolet Hills Plant Unit 1	168 - SWEPCO-Generation	1
	1421 - Dolet Hills Plant Unit 1 Total		1
51	1423 - Wilkes Plant Unit 1	168 - SWEPCO-Generation	1
	1423 - Wilkes Plant Unit 1 Total		1
52	1426 - Wilkes Plant Unit 2	168 - SWEPCO-Generation	1
	1426 - Wilkes Plant Unit 2 Total		1
53	1435 - Transmission - PSO/SWEPCO	114 - Public Service Co of OK - Tran	1
		194 - SWEPCO-Transmission	1
	1435 - Transmission - PSO/SWEPCO Total		2
54	1436 - Transmission - All Companies	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		169 - AEP Texas Central Division-Tra	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
	1436 - Transmission - All Companies Total		23
55	1445 - SWEPCO All Bus Units	159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		168 - SWEPCO-Generation	1
		194 - SWEPCO-Transmission	1
	1445 - SWEPCO All Bus Units Total		4
56	1447 - SWEPCo Dist & Gen	161 - SWEPCO-TX-Distribution	1
		168 - SWEPCO-Generation	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
1447 - SWEPCo Dist & Gen Total			2
57	1465 - All Texas Operation Cos	119 - AEP Texas North Division -Dist	1
		161 - SWEPCO-TX-Distribution	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		192 - AEP Texas North Division -Tran	1
		211 - AEP Texas Central Division-Dis	1
		374 - Electric Transmission TX, LLC	1
1465 - All Texas Operation Cos Total			7
58	1468 - Distribution - All Companies	110 - Kentucky Power Co - Dist	1
		119 - AEP Texas North Division -Dist	1
		140 - Appalachian Power Co - Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		170 - Indiana Michigan Pwr Co - Dist	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1
1468 - Distribution - All Companies Total			11
59	1469 - Generation - All Companies	117 - Kentucky Power Co - Gene	1
		132 - Indiana Michigan Pwr Co - Gen	1
		168 - SWEPCO-Generation	1
		181 - AEP Generation Resources	1
		190 - Indiana Michigan Pwr Co - Nuc	1
		198 - Public Service Co of OK - Gen	1
		215 - Appalachian Power Co - Gen	1
1469 - Generation - All Companies Total			7
60	1475 - Distribution - All West Cos	119 - AEP Texas North Division -Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		211 - AEP Texas Central Division-Dis	1
1475 - Distribution - All West Cos Total			5
61	1510 - Welsh Plant Unit 0	168 - SWEPCO-Generation	1
1510 - Welsh Plant Unit 0 Total			1
62	1519 - SWEPCO Dist & Trans	161 - SWEPCO-TX-Distribution	1
		194 - SWEPCO-Transmission	1
1519 - SWEPCO Dist & Trans Total			2
63	1520 - Pirkey Fuels SWEPCO	168 - SWEPCO-Generation	1
1520 - Pirkey Fuels SWEPCO Total			1
64	1522 - Pirkey Plant Unit 1	168 - SWEPCO-Generation	1
1522 - Pirkey Plant Unit 1 Total			1
65	1552 - All Wholesale Regulated Cos	117 - Kentucky Power Co - Gene	1
		132 - Indiana Michigan Pwr Co - Gen	1
		168 - SWEPCO-Generation	1
		198 - Public Service Co of OK - Gen	1
		215 - Appalachian Power Co - Gen	1
1552 - All Wholesale Regulated Cos Total			5
66	1587 - Trans & Dist - All Texas Cos	119 - AEP Texas North Division -Dist	1
		161 - SWEPCO-TX-Distribution	1
		169 - AEP Texas Central Division-Tra	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		211 - AEP Texas Central Division-Dis	1
		374 - Electric Transmission TX, LLC	1
1587 - Trans & Dist - All Texas Cos Total			7

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
67	159 - SWEPCO Distribution	159 - SWEPCO-Distribution	1
	159 - SWEPCO Distribution Total		1
68	1594 - PSO/SWEPCO Non-TX All Bus	114 - Public Service Co of OK - Tran	1
		159 - SWEPCO-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		194 - SWEPCO-Transmission	1
		198 - Public Service Co of OK - Gen	1
	1594 - PSO/SWEPCO Non-TX All Bus Total		6
69	161 - SWEPCO Distribution	161 - SWEPCO-TX-Distribution	1
	161 - SWEPCO Distribution Total		1
70	1631 - All AEP Trans Cos Except ERCOT	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		180 - Kentucky Power Co - Trans	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		260 - Kingsport Power Co - Trans	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
	1631 - All AEP Trans Cos Except ERCOT Total		20
71	1632 - Dist All Cos-Retail Cust Only	110 - Kentucky Power Co - Dist	1
		140 - Appalachian Power Co - Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		170 - Indiana Michigan Pwr Co - Dist	1
		210 - Wheeling Power Co - Dist	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1
	1632 - Dist All Cos-Retail Cust Only Total		9
72	1640 - Mattison Unit 0	168 - SWEPCO-Generation	1
	1640 - Mattison Unit 0 Total		1
73	1642 - John W. Turk Jr. Power Plant	168 - SWEPCO-Generation	1
	1642 - John W. Turk Jr. Power Plant Total		1
74	1643 - Mattison Unit 3	168 - SWEPCO-Generation	1
	1643 - Mattison Unit 3 Total		1
75	1644 - Mattison Unit 4	168 - SWEPCO-Generation	1
	1644 - Mattison Unit 4 Total		1
76	1645 - Mattison Unit 1	168 - SWEPCO-Generation	1
	1645 - Mattison Unit 1 Total		1
77	1646 - Mattison Unit 2	168 - SWEPCO-Generation	1
	1646 - Mattison Unit 2 Total		1
78	1647 - Mattison Units 3-4	168 - SWEPCO-Generation	1
	1647 - Mattison Units 3-4 Total		1
79	1648 - Mattison Plant Units 1-2	168 - SWEPCO-Generation	1
	1648 - Mattison Plant Units 1-2 Total		1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
80	1649 - John W. Turk Jr. Plant Unit 1	168 - SWEPCO-Generation	1
	1649 - John W. Turk Jr. Plant Unit 1 Total		1
81	1670 - Arsenal Hill Plant Unit 6	168 - SWEPCO-Generation	1
	1670 - Arsenal Hill Plant Unit 6 Total		1
82	168 - SWEPCO Generation	168 - SWEPCO-Generation	1
	168 - SWEPCO Generation Total		1
83	1693 - Commercial Operation IT Servic	117 - Kentucky Power Co - Gene	1
		132 - Indiana Michigan Pwr Co - Gen	1
		168 - SWEPCO-Generation	1
		175 - AEP Energy Partners, Inc	1
		185 - AEP Energy Services, Inc	1
		198 - Public Service Co of OK - Gen	1
		215 - Appalachian Power Co - Gen	1
	1693 - Commercial Operation IT Servic Total		7
84	1708 - All companies excl Nuclear	100 - American Electric Power Co.	1
		102 - AEP Energy Supply LLC	1
		103 - AEP Service Corporation	1
		110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		117 - Kentucky Power Co - Gene	1
		119 - AEP Texas North Division -Dist	1
		120 - Indiana Michigan Pwr Co - Tran	1
		132 - Indiana Michigan Pwr Co - Gen	1
		140 - Appalachian Power Co - Dist	1
		143 - AEP Pro Serv, Inc.	1
		150 - Appalachian Power Co - Trans	1
		154 - AEP Credit, Inc	1
		159 - SWEPCO-Distribution	1
		160 - Ohio Power Co - Transmission	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		170 - Indiana Michigan Pwr Co - Dist	1
		171 - CSW Energy, Inc	1
		175 - AEP Energy Partners, Inc	1
		180 - Kentucky Power Co - Trans	1
		181 - AEP Generation Resources	1
		185 - AEP Energy Services, Inc	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		196 - AEP Investments, Inc	1
		198 - Public Service Co of OK - Gen	1
		200 - Wheeling Power Co - Trans	1
		204 - AEP T&D Services, LLC	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		215 - Appalachian Power Co - Gen	1
		230 - Kingsport Power Co - Dist	1
		245 - Dolet Hills Lignite Co, LLC	1
		250 - Ohio Power Co - Distribution	1
		260 - Kingsport Power Co - Trans	1
		270 - AEG Cook Coal Terminal	1
		280 - Ind Mich River Transp Lakin	1
		319 - United Sciences Testing, Inc	1
		353 - AEP Utility Funding LLC	1
		364 - AEP Nonutility Funding LLC	1
		369 - AEP Transmission Hldg Co, LLC	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		370 - AEP Transmission Company, LL	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1
		397 - AEP Retail Energy Partners LLC	1
		400 - AEP Energy, Inc	1
		403 - Transource Energy, LLC	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		419 - AEP OnSite Partners, LLC	1
		422 - AEP RENEWABLES, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
		440 - AEP Wind Holdings, LLC	1
1708 - All companies excl Nuclear Total			64
85	1722 - Dist-AP/OP/I&M/PSO/SWEPCO	140 - Appalachian Power Co - Dist	1
		159 - SWEPCO-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		170 - Indiana Michigan Pwr Co - Dist	1
		250 - Ohio Power Co - Distribution	1
1722 - Dist-AP/OP/I&M/PSO/SWEPCO Total			5
86	1729 - Limestone Admin	168 - SWEPCO-Generation	1
		181 - AEP Generation Resources	1
		198 - Public Service Co of OK - Gen	1
		215 - Appalachian Power Co - Gen	1
1729 - Limestone Admin Total			4
87	1733 - ARS Gas Turbine Unit 6A	168 - SWEPCO-Generation	1
1733 - ARS Gas Turbine Unit 6A Total			1
88	1734 - ARS Gas Turbine Unit 6B	168 - SWEPCO-Generation	1
1734 - ARS Gas Turbine Unit 6B Total			1
89	1735 - ARS Steam Turbine Unit 6S	168 - SWEPCO-Generation	1
1735 - ARS Steam Turbine Unit 6S Total			1
90	1825 - Transmission-OpCos-RTO	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		169 - AEP Texas Central Division-Tra	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		260 - Kingsport Power Co - Trans	1
1825 - Transmission-OpCos-RTO Total			10
91	1837 - SPP Transmission Companies	114 - Public Service Co of OK - Tran	1
		194 - SWEPCO-Transmission	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		407 - Transource Missouri, LLC	1
1837 - SPP Transmission Companies Total			5
92	1848 - Commercial Operation Reg/NReg	117 - Kentucky Power Co - Gene	1
		132 - Indiana Michigan Pwr Co - Gen	1
		168 - SWEPCO-Generation	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		175 - AEP Energy Partners, Inc	1
		198 - Public Service Co of OK - Gen	1
		215 - Appalachian Power Co - Gen	1
1848 - Commercial Operation Reg/NReg Total			6
93	1855 - All Trans Co and Transource Co	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		169 - AEP Texas Central Division-Tra	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		260 - Kingsport Power Co - Trans	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
1855 - All Trans Co and Transource Co Total			21
94	1869 - All OpCos Trans\ Ohio Trans Co	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		169 - AEP Texas Central Division-Tra	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
1869 - All OpCos Trans\ Ohio Trans Co Total			12
95	1872 - All Transm exclud Transource MO	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		169 - AEP Texas Central Division-Tra	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
1872 - All Transm excld Transource MO Total			19
96	1873 - Trans West excl Transource MO	114 - Public Service Co of OK - Tran	1
		169 - AEP Texas Central Division-Tra	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		374 - Electric Transmission TX, LLC	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
1873 - Trans West excl Transource MO Total			7
97	1882 - SWEPCo Trans and SW Transco	194 - SWEPCO-Transmission	1
		388 - AEP Southwestern Trans Co	1
1882 - SWEPCo Trans and SW Transco Total			2
98	1883 - APCO/KY/SWEPCO/TX Distribution	110 - Kentucky Power Co - Dist	1
		119 - AEP Texas North Division -Dist	1
		140 - Appalachian Power Co - Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		211 - AEP Texas Central Division-Dis	1
1883 - APCO/KY/SWEPCO/TX Distribution Total			6
99	1895 - Habitat Conservation Plan	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		169 - AEP Texas Central Division-Tra	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
1895 - Habitat Conservation Plan Total			16
100	1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco	114 - Public Service Co of OK - Tran	1
		194 - SWEPCO-Transmission	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total			4
101	1911 - West Oper Cos All BUs Units excl Transcos	114 - Public Service Co of OK - Tran	1
		119 - AEP Texas North Division -Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		198 - Public Service Co of OK - Gen	1
		211 - AEP Texas Central Division-Dis	1
1911 - West Oper Cos All BUs Units excl Transcos Total			11
102	1912 - Trans & Dist - All Oper Companies excl Trans Cos	110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		119 - AEP Texas North Division -Dist	1
		120 - Indiana Michigan Pwr Co - Tran	1
		140 - Appalachian Power Co - Dist	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		150 - Appalachian Power Co - Trans	1
		159 - SWEPCO-Distribution	1
		160 - Ohio Power Co - Transmission	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		169 - AEP Texas Central Division-Tra	1
		170 - Indiana Michigan Pwr Co - Dist	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1
		260 - Kingsport Power Co - Trans	1
1912 - Trans & Dist - All Oper Companies excl Trans Cos Total			21
103	1913 - Dist - All Cos Excl KYPCO	119 - AEP Texas North Division -Dist	1
		140 - Appalachian Power Co - Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		170 - Indiana Michigan Pwr Co - Dist	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		250 - Ohio Power Co - Distribution	1
1913 - Dist - All Cos Excl KYPCO Total			9
104	1915 - All Trans excl Transource&Rite	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		169 - AEP Texas Central Division-Tra	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
1915 - All Trans excl Transource&Rite Total			18
105	1918 - Trans All Cos excl TX/KG/JV	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		180 - Kentucky Power Co - Trans	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
1918 - Trans All Cos excl TX/KG/JV Total			14
106	1922 - East/West Reg Co excl Trnscos	110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		117 - Kentucky Power Co - Gene	1
		119 - AEP Texas North Division -Dist	1
		120 - Indiana Michigan Pwr Co - Tran	1
		132 - Indiana Michigan Pwr Co - Gen	1
		140 - Appalachian Power Co - Dist	1
		150 - Appalachian Power Co - Trans	1
		159 - SWEPCO-Distribution	1
		160 - Ohio Power Co - Transmission	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		170 - Indiana Michigan Pwr Co - Dist	1
		180 - Kentucky Power Co - Trans	1
		190 - Indiana Michigan Pwr Co - Nuc	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		198 - Public Service Co of OK - Gen	1
		200 - Wheeling Power Co - Trans	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		215 - Appalachian Power Co - Gen	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1
		260 - Kingsport Power Co - Trans	1
		270 - AEG Cook Coal Terminal	1
		280 - Ind Mich River Transp Lakin	1
1922 - East/West Reg Co excl Trnscos Total			29
107	1925 - All T&D companies excluding Transource	110 - Kentucky Power Co - Dist	1
		114 - Public Service Co of OK - Tran	1
		119 - AEP Texas North Division -Dist	1
		120 - Indiana Michigan Pwr Co - Tran	1
		140 - Appalachian Power Co - Dist	1
		150 - Appalachian Power Co - Trans	1
		159 - SWEPCO-Distribution	1
		160 - Ohio Power Co - Transmission	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		169 - AEP Texas Central Division-Tra	1
		170 - Indiana Michigan Pwr Co - Dist	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
1925 - All T&D companies excluding Transource Total			29
108	1926 - All T&D West companies excluding Transource	114 - Public Service Co of OK - Tran	1
		119 - AEP Texas North Division -Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		169 - AEP Texas Central Division-Tra	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		211 - AEP Texas Central Division-Dis	1
		374 - Electric Transmission TX, LLC	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
1926 - All T&D West companies excluding Transource Total			12
109	1928 - Generation - APCO/KYPCO/SWEPCO	117 - Kentucky Power Co - Gene	1
		168 - SWEPCO-Generation	1
		215 - Appalachian Power Co - Gen	1
1928 - Generation - APCO/KYPCO/SWEPCO Total			3
110	1929 - All T&G FERC Formula Rate Cos	114 - Public Service Co of OK - Tran	1
		117 - Kentucky Power Co - Gene	1
		120 - Indiana Michigan Pwr Co - Tran	1
		132 - Indiana Michigan Pwr Co - Gen	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		215 - Appalachian Power Co - Gen	1
		260 - Kingsport Power Co - Trans	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
1929 - All T&G FERC Formula Rate Cos Total			25
111	1930 - All Distribution Cos less I&M	110 - Kentucky Power Co - Dist	1
		119 - AEP Texas North Division -Dist	1
		140 - Appalachian Power Co - Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
1930 - All Distribution Cos less I&M Total			10
112	1932 - All Trans and Gen Cos excl Nuc	114 - Public Service Co of OK - Tran	1
		117 - Kentucky Power Co - Gene	1
		120 - Indiana Michigan Pwr Co - Tran	1
		132 - Indiana Michigan Pwr Co - Gen	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		168 - SWEPCO-Generation	1
		169 - AEP Texas Central Division-Tra	1
		180 - Kentucky Power Co - Trans	1
		181 - AEP Generation Resources	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		198 - Public Service Co of OK - Gen	1
		200 - Wheeling Power Co - Trans	1
		215 - Appalachian Power Co - Gen	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
1932 - All Trans and Gen Cos excl Nuc Total			29
113	1933 - Trans/Transco/TrnsrWV	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		169 - AEP Texas Central Division-Tra	1
		180 - Kentucky Power Co - Trans	1
		192 - AEP Texas North Division -Tran	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		260 - Kingsport Power Co - Trans	1
		374 - Electric Transmission TX, LLC	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		415 - Transource West Virginia, LLC	1
1933 - Trans/Transco/TrnsrWV Total			19
114	1934 - Trans/Tcos/TsrcWV excl TX/ETT	114 - Public Service Co of OK - Tran	1
		120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		180 - Kentucky Power Co - Trans	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1

Southwestern Electric Power Company
Benefiting Locations
For the Test Year Ended March 31, 2020

Benefiting Locations including Southwestern Electric Power Company Business Units		Business Units Included	
		260 - Kingsport Power Co - Trans	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		415 - Transource West Virginia, LLC	1
1934 - Trans/Tcos/TsrcWV excl TX/ETT Total			16
115	1935 - Gen All Cos & CSWE excl Nuc	117 - Kentucky Power Co - Gene	1
		132 - Indiana Michigan Pwr Co - Gen	1
		168 - SWEPCO-Generation	1
		171 - CSW Energy, Inc	1
		181 - AEP Generation Resources	1
		198 - Public Service Co of OK - Gen	1
		215 - Appalachian Power Co - Gen	1
1935 - Gen All Cos & CSWE excl Nuc Total			7
116	1936 - Flint Creek 100 Pct SWEPCO	168 - SWEPCO-Generation	1
1936 - Flint Creek 100 Pct SWEPCO Total			1
117	1937 - All Dist excl AEPTX and PSO	110 - Kentucky Power Co - Dist	1
		140 - Appalachian Power Co - Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		170 - Indiana Michigan Pwr Co - Dist	1
		210 - Wheeling Power Co - Dist	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1
1937 - All Dist excl AEPTX and PSO Total			8
118	1938 - Distrib AMR - All Cos but PSO	110 - Kentucky Power Co - Dist	1
		119 - AEP Texas North Division -Dist	1
		140 - Appalachian Power Co - Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		170 - Indiana Michigan Pwr Co - Dist	1
		210 - Wheeling Power Co - Dist	1
		211 - AEP Texas Central Division-Dis	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	1
1938 - Distrib AMR - All Cos but PSO Total			10
119	194 - SWEPCO Transmission	194 - SWEPCO-Transmission	1
194 - SWEPCO Transmission Total			1

Southwestern Electric Power
Chief Financial Officer Class of Service
For the Test Year Ended March 31, 2020

Chief Financial Officer Class of Service	Allocation Factor	Total
Accounting	Accounting and Regulatory Services	08 - Number of Electric Retail Cust
		09 - Number of Employees
		11 - Number of GL Transactions
		32 - Number of Vendor Invoice Pay
		39 - 100% to One Company
		48 - MW Generating Capability
		51 - Past 3 Mo MMBTU's Burned (Tot)
		58 - Total Assets
		60 - AEPSC Bill less Indir and Int
		61 - Total Fixed Assets
		63 - Total Gross Utility Plant
		64 - Member/Peak Load
	Accounting and Regulatory Services Total	
	Financial and Management Reporting	09 - Number of Employees
		11 - Number of GL Transactions
		39 - 100% to One Company
		58 - Total Assets
		60 - AEPSC Bill less Indir and Int
	Financial and Management Reporting Total	
	Tax	09 - Number of Employees
		11 - Number of GL Transactions
		17 - Number of Purchase Orders
		33 - Number of Workstations
		39 - 100% to One Company
		58 - Total Assets
		60 - AEPSC Bill less Indir and Int
		61 - Total Fixed Assets
		63 - Total Gross Utility Plant
		64 - Member/Peak Load
	Tax Total	
	Accounting Transaction Services	05 - Number of CIS Customers Mail
		06 - Number of Commercial Customers
		08 - Number of Electric Retail Cust
		09 - Number of Employees
		11 - Number of GL Transactions
		26 - Number of Stores Transactions
		32 - Number of Vendor Invoice Pay
		39 - 100% to One Company
		58 - Total Assets
		60 - AEPSC Bill less Indir and Int
		61 - Total Fixed Assets
		63 - Total Gross Utility Plant
		70 - No Nonelectric OAR Invoices
	Accounting Transaction Services Total	
Accounting Total		
Corporate Planning and Budgeting	Corporate Planning and Budgeting Services	08 - Number of Electric Retail Cust
		09 - Number of Employees
		11 - Number of GL Transactions
		33 - Number of Workstations
		39 - 100% to One Company
		48 - MW Generating Capability
		51 - Past 3 Mo MMBTU's Burned (Tot)
		58 - Total Assets
		60 - AEPSC Bill less Indir and Int
		61 - Total Fixed Assets
		63 - Total Gross Utility Plant
		64 - Member/Peak Load
	Corporate Planning and Budgeting Services Total	
Corporate Planning and Budgeting Total		
Treasury and Investor Relations	Cash Management Services	09 - Number of Employees
		11 - Number of GL Transactions
		20 - Number of Remittance Items
		37 - AEPSC Past 3 Months Total Bill
		58 - Total Assets
		60 - AEPSC Bill less Indir and Int
		67 - Number of Banking Transactions
	Cash Management Services Total	
	Corporate Financing Services	09 - Number of Employees
		11 - Number of GL Transactions
		33 - Number of Workstations
		37 - AEPSC Past 3 Months Total Bill
		39 - 100% to One Company

Southwestern Electric Power
Chief Financial Officer Class of Service
For the Test Year Ended March 31, 2020

Chief Financial Officer Class of Service		Allocation Factor	Total
		48 - MW Generating Capability	20
		58 - Total Assets	78,057
		60 - AEPSC Bill less Indir and Int	1,796
		61 - Total Fixed Assets	17,361
	Corporate Financing Services Total		\$ 107,435
	Treasury/Investment Management Services	09 - Number of Employees	\$ 39
		58 - Total Assets	46,385
		60 - AEPSC Bill less Indir and Int	(723)
	Treasury/Investment Management Services Total		\$ 45,701
	Investor Relations Services	58 - Total Assets	\$ 77,329
60 - AEPSC Bill less Indir and Int		36	
Investor Relations Services Total		\$ 77,365	
Treasury and Investor Relations Total		\$ 1,243,127	
Risk and Strategic Initiatives	Risk and Strategic Initiatives Services	06 - Number of Commercial Customers	\$ 43
		08 - Number of Electric Retail Cust	5,580
		09 - Number of Employees	10,886
		11 - Number of GL Transactions	291
		17 - Number of Purchase Orders	577
		31 - Number of Vehicles	6,297
		32 - Number of Vendor Invoice Pay	5
		33 - Number of Workstations	1,267
		37 - AEPSC Past 3 Months Total Bill	3,284
		39 - 100% to One Company	156,534
		40 - Equal Share Ratio	259
		48 - MW Generating Capability	8,371
		52 - Past 3 Mo MMBTU Burned (Coal)	1,449
		58 - Total Assets	589,438
		60 - AEPSC Bill less Indir and Int	6,441
		61 - Total Fixed Assets	305,467
		63 - Total Gross Utility Plant	122
		64 - Member/Peak Load	181,411
		Risk and Strategic Initiatives Services Total	
	Risk and Strategic Initiatives Total		\$ 1,277,720
Other Finance Services	Other Finance Services	09 - Number of Employees	\$ 6,380
		11 - Number of GL Transactions	261,977
		32 - Number of Vendor Invoice Pay	(297,335)
		37 - AEPSC Past 3 Months Total Bill	(1,952,524)
		39 - 100% to One Company	4,458,950
		48 - MW Generating Capability	100,947
		58 - Total Assets	136,621
		60 - AEPSC Bill less Indir and Int	189,975
		63 - Total Gross Utility Plant	6
	Other Finance Services Total		\$ 2,904,997
Other Finance Services Total		\$ 2,904,997	
Grand Total		\$ 9,202,558	

Southwestern Electric Power
Chief Executive Officer Class of Service
For the Test Year Ended March 31, 2020

Chief Executive Officer Class of Service	Allocation Factor	Total
Internal Audit Services	09 - Number of Employees	\$ 25,531
	11 - Number of GL Transactions	10,584
	17 - Number of Purchase Orders	176
	39 - 100% to One Company	213,993
	48 - MW Generating Capability	7,852
	58 - Total Assets	502,372
	60 - AEPSC Bill less Indir and Int	2,968
	63 - Total Gross Utility Plant	72
Internal Audit Services Total		\$ 763,548
Chief Executive Officer	09 - Number of Employees	\$ 26,357
	48 - MW Generating Capability	9,309
	58 - Total Assets	214,422
	60 - AEPSC Bill less Indir and Int	1,040
	61 - Total Fixed Assets	201,054
Chief Executive Officer Total		\$ 452,182
Grand Total		\$ 1,215,730

Southwestern Electric Power Company
Internal Support Class of Service
For the Test Year Ended March 31, 2020

Month	Internal Support	AEPSC Billing to SWEPCO (Per Books)
April 2019	\$105,880	\$6,610,736
May 2019	123,414	7,887,877
June 2019	135,145	9,025,125
July 2019	88,956	7,666,637
August 2019	43,071	7,203,687
September 2019	56,500	6,836,480
October 2019	99,675	8,570,905
November 2019	125,312	7,137,779
December 2019	1,563,938	10,283,065
January 2020	(1,181,948)	7,466,210
February 2020	123,481	7,134,647
March 2020	188,550	6,686,633
	<u>\$1,471,974</u>	<u>\$92,509,781</u>
Test Year Internal Support Ratio		1.59%

EXECUTIVE SUMMARY OF PATRICK L. BARYENBRUCH

Patrick L. Baryenbruch, President of Baryenbruch & Company, LLC, evaluated the necessity of services provided by American Electric Power Service Corporation (AEPSC) to Southwestern Electric Power Company (SWEPCO) and the reasonableness of AEPSC's charges for those services during the 12 months ended March 31, 2020 (Test Year 2020). During Test Year 2020, SWEPCO was charged \$172.4 million (\$92.5 million O&M and \$79.9 million capital) for AEPSC's services. Mr. Baryenbruch's approach to evaluating these charges is the same he has successfully employed in 115 previous evaluations of affiliate charges to 39 utility companies. Mr. Baryenbruch, a Certified Public Accountant, has acted as an expert witness on utility/affiliate charges in 78 rate case proceedings before regulators in 17 states.

Mr. Baryenbruch performed the following steps to determine the necessity and reasonableness of AEPSC costs and services:

- AEPSC cost trends – Analyzed AEPSC's costs trends, identified major cost drivers and assessed their relationship to AEPSC's services.
- Need for AEPSC services – Compared the type of services provided by AEPSC to those provided by other utility service companies to determine their similarity. Also, compared AEPSC's services to SWEPCO's own activities to identify any duplication or overlap.
- Reasonableness of AEPSC charges – Compared SWEPCO's cost per customer for AEPSC administrative and general (A&G)-related services to per-customer costs of other utility service companies. Also, compared SWEPCO's total A&G expenses per customer to those of other regulated utilities served by utility holding companies.
- Provision of AEPSC services to SWEPCO at no higher costs than other affiliates – Evaluated AEP's financial systems, processes and data structure to determine if they are

designed and configured to properly charge affiliates with AEPSC's fully distributed costs of services. Also, evaluated factors used to allocate AEPSC costs to determine if they are reasonable and relate to cost causation.

- Provision of AEPSC services at the lower of cost or market – Determined if AEPSC's overall costs of service are lower than the costs of outside service providers of similar services.
- Governance structures and processes applied to AEPSC services and charges – Determined whether American Electric Power Company, Inc.'s (AEP) governance structure and processes help ensure that AEPSC charges to SWEPCO are necessary and reasonable.

Based on the work described above, Baryenbruch & Company, LLC, is able to draw the following conclusions regarding the necessity of AEPSC's services to SWEPCO:

- The services provided by AEPSC are comparable to those offered by other service companies of comparison group holding companies. AEPSC's services are necessary and would be required even if SWEPCO were a stand-alone electric utility.
- There is no redundancy or overlap in the services provided by the AEPSC to SWEPCO based on an analysis of the responsibilities for a comprehensive set of electric utility functions.
- AEP's governance structure and processes help ensure that AEPSC's services and charges to SWEPCO are necessary.

Concerning the reasonableness of AEPSC's service charges, Baryenbruch & Company, LLC, reached the following conclusions:

- AEPSC's Test Year 2020 A&G charges to SWEPCO are reasonable.
 - During the Test Year 2020, SWEPCO was charged \$100 per customer for A&G-related services provided by AEPSC. This is less than the average of \$110 per customer for comparison group service companies. This determination was based on 2019 service company information included in the Form 60, which is filed annually with the Federal Energy Regulatory Commission (FERC) by electric and combination electric/gas utility holding companies.
 - SWEPCO's Test Year 2020 total A&G expenses (incurred directly and charged by AEPSC) of \$194 per customer are lower than the 2019 average of \$245 for integrated utilities owned by utility service companies in the comparison group.
- AEPSC provides services to SWEPCO at no higher cost than that charged to other SWEPCO affiliates, as evidenced by the following:
 - Separate books of accounts and records are maintained for AEPSC.
 - AEPSC costs are allocated and assigned on a fully distributed cost basis.
 - Services are priced the same to all affiliates.
 - Allocation Bases are associated with the underlying cost causation.
 - AEP's Allocation Factors are commonly employed by other utility holding companies to allocate the costs of other service companies.
 - Cross-subsidization is avoided.
- AEPSC services are provided at a cost lower than outside providers.
 - On average, the hourly rates for outside service providers are almost 40% higher than comparable hourly rates charged by AEPSC to SWEPCO.

- If all of the managerial and professional services now provided by AEPSC had been outsourced during Test Year 2020, SWEPCO and its customers would have incurred more than \$45 million in additional expenses.
- AEPSC charges do not include any profit markup. Only the actual cost of the service provided is being charged and proposed for recovery from SWEPCO customers.
- AEP's governance structure and processes help ensure AEPSC charges to SWEPCO are accurate and reasonable.

Based on these results, Baryenbruch & Company, LLC, concludes that the services provided by AEPSC to SWEPCO are necessary and the costs charged during Test Year 2020 are reasonable and priced no higher than the prices charged by AEPSC to other affiliates.

PUBLIC UTILITY COMMISSION OF TEXAS

APPLICATION OF
SOUTHWESTERN ELECTRIC POWER COMPANY
FOR AUTHORITY TO CHANGE RATES

DIRECT TESTIMONY OF
PATRICK L. BARYENBRUCH
FOR
SOUTHWESTERN ELECTRIC POWER COMPANY

OCTOBER 2020

DIRECT TESTIMONY
PATRICK L. BARYENBRUCH

1 Q. PLEASE STATE YOUR NAME, POSITION OF EMPLOYMENT AND BUSINESS
2 ADDRESS.

3 A. My name is Patrick L. Baryenbruch and I am the President of my own consulting practice,
4 Baryenbruch & Company, LLC, which was established in 1985. In that capacity, I provide
5 consulting services to utilities and their regulators. My business address is 2832 Claremont
6 Road, Raleigh, North Carolina 27608.

7 Q. SUMMARIZE YOUR ACADEMIC AND PROFESSIONAL BACKGROUND.

8 A. I received a Bachelor's degree in Accounting from the University of Wisconsin-Oshkosh
9 and a Master's in Business Administration degree from the University of Michigan.

10 I am a member of the American Institute of Certified Public Accountants and the
11 North Carolina Association of Certified Public Accountants.

12 I began my career with Arthur Andersen & Company, where I performed financial
13 audits of utilities, banks and finance companies. I left to pursue an M.B.A. degree. Upon
14 graduation from business school, I worked with the management consulting firms of
15 Theodore Barry & Associates and Scott Consulting Group (now ScottMadden) before
16 establishing my own firm.

17 Q. DO YOU HOLD ANY PROFESSIONAL CERTIFICATIONS?

18 A. Yes. I am a Certified Public Accountant (CPA) with an active license from the state of
19 Wisconsin (license number 5343-1). I am a Certified Information Technology Professional
20 (CITP), an accreditation awarded by the American Institute of Certified Public
21 Accountants to CPA professionals who can demonstrate expertise in Information
22 technology management. I also hold a Global Information Assurance Certification (GIAC)
23 in cybersecurity from the SANS Institute.

1 I am a member of the American Institute of Certified Public Accountants and the
2 North Carolina Association of Certified Public Accountants.

3 Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

4 A. I am presenting the results of my evaluation of the necessity and reasonableness of services
5 provided and costs charged by American Electric Power Service Corporation (AEPSC) to
6 Southwestern Electric Power Company (SWEPCO or the Company) during the 12 months
7 ended March 31, 2020 (Test Year 2020).

8 Q. HOW IS YOUR EVALUATION DOCUMENTED?

9 A. The results of my evaluation are documented in a report that is attached as Attachment
10 PLB-1.

11 Q. HAVE YOU PROVIDED TESTIMONY IN OTHER REGULATORY PROCEEDING
12 ON THE ISSUE OF UTILITY/AFFILIATE TRANSACTIONS?

13 A. Yes. In the course of my career, I have performed 115 evaluations of affiliate charges to
14 39 utility companies. I have acted as an expert witness on utility/affiliate charges in over
15 78 rate case proceedings before regulators in 17 states.

16 Q. WHAT OTHER WORK EXPERIENCE DO YOU HAVE WITH THE UTILITY
17 INDUSTRY?

18 A. Besides my rate case support work, much of my career has been spent as a management
19 consultant for projects related to the utility industry. I have performed consulting
20 assignments for more than 60 utilities and 10 public service commissions. I have
21 participated as project manager, lead consultant or staff consultant for 24 commission-
22 ordered management and prudence audits of public utilities. Of these, I have been
23 responsible for evaluating the area of affiliate charges and allocation of corporate expenses

1 in the Commission-ordered audits of Connecticut Light and Power, Connecticut Natural
2 Gas, General Water Corporation (now United Water Company), Philadelphia Suburban
3 Water Company (now Aqua America) and Pacific Gas & Electric Company.

4 My firm performed the commission-ordered audit of Southern California Edison's
5 2002, 2003, 2004 and 2005 transactions with its non-regulated affiliate companies.

6 For the past 20 years, I have also been heavily involved in information technology
7 (IT) infrastructure consulting related to the utility industry. These projects involved
8 improvements in IT business management practices of utility IT organizations, covering
9 processes such as business planning, risk management, performance measurement and
10 reporting, cost recovery, budgeting, cost management and personnel development.

11 Some of these were very large-scale IT implementation projects involving the work
12 of hundreds of utility client employees and contractor personnel. Many of these projects
13 involved financial systems (e.g., PeopleSoft Financials, PowerPlant) that also happen to be
14 used by AEP.

15 Q. PLEASE DESCRIBE HOW YOU EVALUATED THE NECESSITY OF SERVICES
16 PROVIDED AND REASONABLENESS OF COSTS CHARGED BY AEPSC TO
17 SWEPCO.

18 A. I evaluated the necessity of AEPSC services in the following ways:

- 19 • Compared AEPSC services to those of the comparison group service companies
20 to determine their similarity.
- 21 • Compared AEPSC's services to SWEPCO's own activities to identify any
22 duplication or overlap.

- Evaluated American Electric Power Company's (AEP) governance structure and processes to determine if they help ensure that AEPSC's services are necessary to SWEPCO.

I evaluated the reasonableness of AEPSC charges in the following ways:

- Analyzed AEPSC's costs trends, identified major cost drivers and assessed their relationship to AEPSC's services.
- Determined if AEPSC's charges to SWEPCO are in line with those of other utility service companies. This is accomplished by comparing AEPSC's administrative and general (A&G) expense-related charges to a similar group of utility service companies. Utility service companies deliver a variety of services. Some support their regulated utility affiliate's operations-related functions (e.g., generation, transmission, distribution). All utility service companies, however, provide A&G services to their affiliates. This is true because there are considerable economies of scale derived from centralizing the management of corporate (A&G) services such as information technology, finance and human resources. Because A&G-related services are delivered by all utility service companies, this study uses A&G charges per customer as the metric by which to test the reasonableness of services provided by affiliates. Benchmarking A&G-related charges essentially represents a sampling approach to testing AEPSC's total charges.
- Determined if SWEPCO's total A&G expenses per customer are in line with those of other regulated utilities owned by utility holding companies with service companies providing corporate services to affiliates. Total A&G expenses include charges from an affiliate service company and expenses incurred directly by the

1 operating utility. This measure provides a broader cost dimension for evaluating
2 AEPSC charges to SWEPCO.

- 3 • Determined whether AEPSC charges SWEPCO no higher cost for services than it
4 does other AEP affiliates. This involved an assessment of AEP's financial systems,
5 processes and data structure to determine if they are designed and configured to
6 properly charge affiliates with AEPSC's fully distributed costs of services. Also
7 evaluated factors used to allocate AEPSC costs to determine if they are reasonable
8 and relate to cost causation.
- 9 • Determined if AEPSC's overall costs of service are provided to SWEPCO at the
10 lower of cost or market. This is accomplished by comparing the cost per hour for
11 managerial and professional services provided by AEPSC personnel to hourly
12 billing rates that would be charged by outside providers of equivalent services.
- 13 • Determined whether AEP's governance structure and processes help ensure that
14 AEPSC charges to SWEPCO are accurate and reasonable.

15 Q. PLEASE SUMMARIZE THE RESULTS OF YOUR EVALUATION.

16 A. Based on the work described above, Baryenbruch & Company, LLC, is able to draw the
17 following conclusions regarding the necessity of AEPSC's services to SWEPCO:

- 18 • The services provided by AEPSC are comparable to those offered by other service
19 companies of comparison group holding companies. AEPSC's services are
20 necessary and would be required even if SWEPCO were a stand-alone electric
21 utility.

- 1 • There is no redundancy or overlap in the services provided by the AEPSC to
- 2 SWEPCO based on an analysis of the responsibilities for a comprehensive set of
- 3 electric utility functions.
- 4 • The governance structure and processes help ensure that AEPSC's services and
- 5 charges to SWEPCO are necessary.

6 Concerning the reasonableness of AEPSC's services, Baryenbruch & Company, LLC,

7 reached the following conclusions:

- 8 • AEPSC's Test Year 2020 A&G charges to SWEPCO are reasonable.
 - 9 – During the Test Year 2020, SWEPCO was charged \$100 per customer by
 - 10 AEPSC for A&G-related services. This is below the average of \$110 per
 - 11 customer for comparison group service companies. This determination was
 - 12 based on 2019 service company information included in the Form 60, which
 - 13 is filed annually with the Federal Energy Regulatory Commission (FERC) by
 - 14 electric and combination electric/gas utility holding companies.
 - 15 – SWEPCO's Test Year 2020 total A&G expenses (incurred directly by
 - 16 SWEPCO and charged by AEPSC) of \$194 per customer are lower than the
 - 17 2019 average of \$245 for integrated utilities owned by utility holding
 - 18 companies in the comparison group.
- 19 • AEPSC provides services to SWEPCO at a cost no higher than the cost charged to
- 20 other affiliates as evidenced by the following:
 - 21 – Separate books of accounts and records are maintained for AEPSC.
 - 22 – AEPSC costs are allocated and assigned on a fully distributed cost basis.
 - 23 – Services are priced the same to all affiliates.

- 1 – Allocation Bases are associated with the underlying cost causation.
- 2 – AEP’s Allocation Factors are commonly employed by other utility holding
- 3 companies to allocate the costs of other service companies.
- 4 – Cross subsidization is avoided.
- 5 • AEPSC’s services are provided at a cost lower than outside providers.
- 6 – On average, the hourly rates for outside service providers are almost 40%
- 7 higher than comparable hourly rates charged by AEPSC to SWEPCO.
- 8 – If all of the managerial and professional services now provided by AEPSC
- 9 had been outsourced during Test Year 2020, SWEPCO and its customers
- 10 would have incurred more than \$45 million in additional expenses.
- 11 – AEPSC charges do not include any profit markup. Only the actual cost of the
- 12 service provided is being charged and proposed for recovery from SWEPCO
- 13 customers.
- 14 • AEP’s governance practices ensure that AEPSC charges to SWEPCO are accurate
- 15 and reasonable.

16 Q. BASED ON THESE RESULTS, WHAT IS YOUR OVERALL CONCLUSION?

17 A. Based on these results, Baryenbruch & Company, LLC, concludes that the services
18 provided by AEPSC to SWEPCO are necessary, the costs charged during Test Year 2020
19 are reasonable and priced are no higher than the prices charged by AEPSC to other
20 affiliates.

21 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

22 A. Yes, it does.

Southwestern Electric Power Company
Evaluation of Necessity of Services and Reasonableness of
Charges from American Electric Power Service Corporation
during the 12 Months Ended March 31, 2020

Baryenbruch & Company, LLC 

Southwestern Electric Power Company

Evaluation of Necessity of Services and Reasonableness of Charges from American Electric Power Service Corporation During the 12 Months Ended March 31, 2020

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Purpose of This Evaluation

This study was undertaken to determine the necessity of services provided by American Electric Power Service Corporation (AEPSC) to Southwestern Electric Power Company (SWEPCO) and the reasonableness of AEPSC's charges for those services during the 12 months ended March 31, 2020 (Test Year 2020).

Baryenbruch & Company, LLC, performed the following steps to determine the necessity and reasonableness of AEPSC costs and services:

- AEPSC cost trends – Analyzed AEPSC's costs trends, identified major cost drivers and assessed their relationship to AEPSC's services.
- Need for AEPSC services – Compared the type of services provided by AEPSC to those provided by other utility service companies to determine their similarity. Also, compared AEPSC's services to SWEPCO's own activities to identify any duplication or overlap.
- Reasonableness of AEPSC charges – Compared SWEPCO's cost per customer for AEPSC administrative and general (A&G)-related services to per-customer costs of other utility service companies. Also compared SWEPCO's total A&G expenses per customer to those of other regulated utilities owned by utility holding companies.
- Provision of AEPSC services to SWEPCO at no higher cost than to other affiliates – Evaluated AEP's financial systems, processes and data structure to determine if they are designed and configured to properly charge affiliates with AEPSC's fully distributed costs of services. Also evaluated factors used to allocate AEPSC costs to determine if they are reasonable and relate to cost causation.
- Provision of AEPSC services at the lower of cost or market – Determined if AEPSC's overall costs of service are lower than the costs of outside providers of similar services.
- Governance structure and processes applied to AEPSC services and charges – Determined whether AEP's governance structure and processes help ensure that AEPSC charges to SWEPCO are necessary and reasonable.

Evaluation Results

Based on the work described above, Baryenbruch & Company, LLC, reached the following conclusions regarding the necessity of AEPSC's services to SWEPCO and the reasonableness of its charges to SWEPCO:

- The services provided by AEPSC are comparable to those offered by other service companies of comparison group holding companies. AEPSC's services are necessary and would be required even if SWEPCO were a stand-alone electric utility.
- There is no redundancy or overlap in the services provided by the AEPSC to SWEPCO based on an analysis of the responsibilities for a comprehensive set of electric utility functions.
- The governance structure and processes applied to AEPSC's charges directly contribute to ensuring that AEPSC's services are necessary to SWEPCO.

Concerning the reasonableness of AEPSC's services and costs, Baryenbruch & Company, LLC, reached the following conclusions:

- AEPSC's Test Year 2020 A&G charges to SWEPCO are reasonable.
 - During the Test Year 2020, SWEPCO was charged \$100 per customer by AEPSC. This is below the average of \$110 per customer for comparison group service companies. This determination was based on 2019 service company information included in the Form 60, which is filed annually with the Federal Energy Regulatory Commission (FERC) by electric and combination electric/gas utility holding companies.
 - SWEPCO's Test Year 2020 total A&G expenses (incurred directly and charged by AEPSC) of \$194 per customer are lower than the 2019 average of \$245 for integrated utilities owned by utility holding companies in the comparison group.
- AEPSC provides services to SWEPCO at no higher than the cost charged to other affiliates, as evidenced by the following:
 - Separate books of accounts and records are maintained for AEPSC
 - AEPSC costs are allocated and assigned on a fully distributed cost basis
 - Services are priced the same to all affiliates
 - Allocation bases are associated with the underlying cost causation
 - AEP's allocation factors are commonly employed by other utility holding companies to allocate the costs of their service companies
 - Cross subsidization is avoided.
- AEPSC services are provided at a cost lower than outside providers.
 - On average, the hourly rates for outside service providers are almost 40% higher than comparable hourly rates charged by AEPSC to SWEPCO
 - If all the managerial and professional services now provided by AEPSC had been outsourced during Test Year 2020, SWEPCO and its customers would have incurred more than \$45 million in additional expenses
 - AEPSC charges do not include any profit markup. Only the actual cost of the service provided is being charged and proposed for recovery from SWEPCO customers.
- AEP's governance practices ensure AEPSC charges to SWEPCO are accurate and reasonable.

Based on these results, Baryenbruch & Company, LLC, concludes that the services provided by AEPSC to SWEPCO are necessary and the costs charged during Test Year 2020 are reasonable and priced no higher than the prices charged by AEPSC to other affiliates.

II - Background

Overview of American Electric Power Company, Inc.

American Electric Power Company, Inc. ("AEP") is one of the largest electric utilities in the U.S., serving 5.5 million retail customers in 11 states. AEP is one of the nation's largest producers and transporters of energy, with a fleet of approximately 22,000 megawatts of generation and an electric transmission network of more than 40,000 circuit miles. AEP has approximately \$76 billion in total assets as of December 31, 2019.

AEP's major businesses include the following:

- Vertically Integrated Utilities – Regional electric utilities that provide regulated generation, transmission and distribution services to customers in Arkansas, Indiana, Kentucky, Louisiana, Michigan, Oklahoma, Tennessee, Texas, Virginia and West Virginia.
- Transmission and Distribution Utilities – Transmission and distribution services provided to the deregulated markets of Ohio and Texas.
- AEP Transmission Holdco – Development, construction and operation of transmission facilities through investments in AEP's wholly owned transmission subsidiaries and transmission-only joint ventures.
- Generation and Marketing – Non-regulated generation, marketing, risk management and retail activities in Electric Reliability Council of Texas (ERCOT) and PJM Interconnection (PJM). Marketing, risk management and retail activities in Southwest Power Pool (SPP) and Midcontinent Independent System Operator (MISO) regions.

Overview of American Electric Power Service Corporation

AEPSC is the centralized service company for the AEP System. AEPSC provides managerial, professional and technical services, including administrative and engineering services, to AEP System companies and periodically to unaffiliated companies.

AEPSC follows a service company model used by many utility holding companies that own multiple regulated utilities. By consolidating executive, professional and operational support services into a single service company, utility holding companies are able to realize the following benefits for ratepayers:

- Purchasing Economies – Common expenses (e.g., insurance, materials and supplies) can be procured on a much larger scale, thereby providing greater bargaining power for the combined entity compared to individual utility operating companies. A service company facilitates corporate-wide purchasing programs through its procurement and contract administration functions.
- Operating Economies of Scale – A service company is able to deliver services more efficiently because workloads can be balanced across more employees and facilities. For instance, AEPSC is able to maintain one principal data center for the entire corporation. This is much more cost-efficient than each operating utility funding its own data center with large fixed hardware, software and staffing costs.
- Continuity of Service – Centralizing service company personnel who perform similar services facilitates job cross-training and sharing of knowledge and expertise. This makes it easier to deal with staff turnover and absences and to sustain high levels of service to operating utilities. An individual operating utility might experience considerable disruption if a key professional left and it were necessary to hire outside to fill the vacancy.

II - Background

- **Maintenance of Corporate-Wide Standards** – Industry best practices can be established as corporate-wide standards established for many functions (e.g., engineering designs, operating procedures, maintenance practices). It is easier to ensure these standards are followed by every operating utility because their implementation is overseen by the service company.
- **Improved Governance** – A service company provides another dimension of management and financial oversight that supplements local operating utility management. The service company facilitates standard planning and reporting, which helps ensure that operating utilities meet the requirements of their customers in a cost-effective manner.
- **Retention of Personnel** – A service company organization provides operating utility personnel with another career path beyond what may be available on a local level. These opportunities tend to improve employee retention.

AEPSC is defined as a “centralized service company” and is regulated by FERC, which requires that its services be provided to affiliate operating utilities, like SWEPCO, at cost. AEPSC is not a profit-making entity. It assigns only its actual costs to AEP subsidiaries it serves.

AEPSC is organized into the departments shown in the table below. Certain departments are deemed to be “shared services,” which means they provide services to every area of the company, including AEPSC itself. The costs of AEPSC shared services are assigned to the affiliates served by AEPSC, and AEPSC is allocated its proportionate share of shared services costs, as well.

AEPSC Organization

Corporate Services	Utility Function Services
<u>Chief Executive Officer</u> Audit Services Legal Chief Executive Officer Administration Information Technology Physical & Cyber Security <u>Chief Financial Officer</u> Chief Financial Officer Administration Corporate Accounting Corporate Planning & Budgeting Investor Relations Risk & Strategic Initiatives Supply Chain & Fleet Operations Treasury <u>External Affairs</u> Chief Customer Officer Corporate Communications Federal Affairs Regulatory Services External Affairs Administration	<u>Energy Supply</u> Commercial Operations Energy Supply Admin <u>Generation</u> Environmental Services Fossil & Hydro Generation Gen Business Services Gen Engineering & Tech Svcs - Engr Services Gen Engineering & Tech Svcs - Proj & Constr Regulated Commercial Operations Gen Administration <u>Transmission</u> Corporate Safety & Health Transmission Controls & Field Services Transmission Grid Development Transmission Ventures, Strategy & Policy Transmission Administration <u>Utilities</u> Utility Operations
Shared Services	
<u>Chief Administrative Officer</u> Corporate Human Resources Real Estate & Workplace Services Chief Administrative Officer Administration	

Source: AEP information

II - Background

Exhibit 1 (page 6) presents the direct and indirect subsidiaries of AEP, the majority of which receive services from AEPSC.

As of March 31, 2020, AEPSC had approximately 6,400 employees. AEPSC provides services to SWEPCO and other AEP Operating Companies from the following locations:

- Corporate Headquarters (Columbus Ohio) – Executive management, finance, accounting, legal, information technology (IT), human resources, regulatory, supply chain, distribution, customer operations, energy supply, environmental and safety.
- Regional Office (Canton, Ohio) – Payroll accounting, accounts payable and accounts receivable.
- Regional Office (Tulsa, Oklahoma) – Accounting, forecasting, legal and transmission.
- Regional Office (Shreveport, Louisiana) – Rates and regulatory, legal, human resources and government affairs.
- Customer Service Centers – Customer call center and billing services from 6 locations: Groveport, Ohio, Tulsa, Oklahoma, Hurricane, West Virginia, Fort Wayne, Indiana, Shreveport, Louisiana and Corpus Christi, Texas.
- Information Technology Services Center (New Albany, Ohio) – AEP's principal data center and support for the enterprise IT infrastructure that runs corporate and operating company business applications and communications systems.
- Transmission Dispatch Centers (New Albany, Ohio and Corpus Christi, Texas) – Dispatch operations and engineering support for some AEP transmission facilities.
- Various Operating Company Locations – AEPSC personnel are also located throughout the areas of AEP utility companies.

Southwestern Electric Power Company AEP Corporate Structure

American Electric Power Company, Inc	American Electric Power Company, Inc (cont)	American Electric Power Company, Inc (cont)
Abstract Digital, LLC	AEP OnSite Partners, LLC (cont)	AEP Transmission Holding Company, LLC (cont)
AEP Coal, Inc	Sunset Lakeview PNL, LLC	Transource Energy, LLC
AEP Kentucky Coal, LLC	SoCore Sherburne 1, LLC	Golden State Transmission, LLC
Snowcap Coal Company, Inc	Trout Creek Solar, LLC	Transource Delaware, Inc
AEP Credit, Inc	Twin Lantern Solar Partners, LLC	Transource Illinois, LLC
AEP Energy Supply LLC	AEP Renewables, LLC	Transource Indiana, LLC
AEP Clean Energy Resources, LLC	Boulder Solar II, LLC	Transource Kansas, LLC
AEP Wind Holdings, LLC	Jacumba Solar, LLC	Transource Kentucky, LLC
AEP ABW Holdings, LLC	Pavant Solar III, LLC	Transource Maryland, LLC
Apple Blossom Wind Holdings, LLC	Santa Rita East Wind Energy Holdings, LLC	Transource Michigan, Inc
Apple Blossom Wind, LLC	San	Transource Missouri, LLC
AEP BOGW Holdings, LLC	AEP Retail Energy Partners LLC	Transource New England, LLC
Black Oak Getty Wind Holdings, LLC	AEP Energy, Inc	Transource New Jersey, LLC
Black Oak Wind, LLC	BSE Solutions LLC	Transource New York, LLC
AEP Renewables Development, LLC	CSV	Transource New York Land Company, Inc
AEP Wind Turbine Holdings, LLC	AEP Properties, LLC	Transource North Carolina, LLC
Auwahi Wind, LLC	Desert Sky Wind Farm LLC	Transource Ohio, LLC
Auwahi Holdings, LLC	Trent Wind Farm, LLC	Transource Pennsylvania, LLC
Auwahi Wind Energy, LLC	AEP Generating Company	Transource Projectco, LLC
Auwahi Wind 2, LLC	AEP Investments, Inc	Transource Tennessee, Inc
Cedar Creek II Wind Energy, LLC	AEP Energy Services, Inc	Transource Texas, LLC
Cedar Creek II Holdings, LLC	AEP Energy Services Gas Holding Company	Transource Virginia, Inc
Cedar Creek II, LLC	Braemar Energy Ventures III, LP	Transource West Virginia, LLC
Flat Ridge 2 Wind, LLC	Chargepoint, Inc	Transource Wisconsin, LLC
Flat Ridge 2 Wind Holdings LLC	ClearSky, Inc	AEP Utility Funding, LLC
Flat Ridge 2 Wind Energy LLC	Columbus Collaboratory LLC	American Electric Power Service Corporation
Flat Ridge 3 Wind Energy, LLC	EnerBtu, Inc	American Electric Power Foundation
Fowler Ridge II Wind, LLC	Eta Gen, Inc	Appalachian Power Company
Fowler II Holdings LLC	GridEdge Networks, Inc	Appalachian Consumer Rate Relief Funding LLC
Fowler Ridge II Wind Farm, LLC	Utilidata, Inc	Cedar Coal Co (Inactive)
Mehoopany Wind, LLC	Westly Capital Partners Fund III, L P	Center McGuire Master Tenant LLC
Mehoopany Wind Holdings LLC	AEP Nonutility Funding LLC	Center Landlord LLC
Mehoopany Wind Energy LLC	AEP Pro Serv, Inc	Center Landlord LLC
Prairie Hills Wind, LLC	United Sciences Testing, Inc	Central Appalachian Coal Company (Inactive)
AEP Energy Partners, Inc	AEP T&D Services, LLC	Central Coal Company (Inactive)
AEP Generation Resources Inc	AEP Texas, Inc	Southern Appalachian Coal Company (Inactive)
Cardinal Operating Company	AEP Texas Central Transition Funding II LLC	Franklin Real Estate Company
Conesville Coal Preparation Company	AEP Texas Central Transition Funding III LLC	Indiana Franklin Realty, Inc
Ohio Franklin Realty, LLC	AEP Texas North Generation Company, LLC	Indiana Michigan Power Company
Central Coal Company (Inactive)	AEP Texas Restoration Funding, LLC	Blackhawk Coal Company (Inactive)
AEP OnSite Partners, LLC	926 Pulliam Street	Price River Coal Company Inc (Inactive)
Brainerd Solar, LLC	AEP Transmission Holding Company, LLC	Kentucky Power Company
Broad Street Fuel Cell, LLC	AEP Storage Holding Company, LLC	Kingsport Power Company
Century West PNL, LLC	AEP Storage New York, LLC	Kyte Works, LLC
Dynasty PNL, LLC	AEP Transmission Company, LLC	Ohio Power Company
Exeter Solar Power 1, LLC	AEP Appalachian Transmission Company, Inc	NCT Ventures Fund II
Garnet Solar Partners, LLC	AEP Indiana Michigan Transmission Company	Ohio Phase-In-Recovery Funding LLC
Imboden II Solar, LLC	AEP Kentucky Transmission Company, Inc	Ohio Valley Electric Corporation
Imboden III Solar, LLC	AEP Ohio Transmission Company Inc	Indiana-Kentucky Electric Corporation
Kamaaha PNL, LLC	AEP Oklahoma Transmission Company, Inc	Rev1 Ventures Fund I
Kona CE, LLC	AEP Southwestern Transmission Company, Inc	Ohio Valley Electric Corporation
Midwest Energy Finance, LLC	AEP West Virginia Transmission Company, Inc	Indiana-Kentucky Electric Corporation
NM Renewable Development, LLC	Bold Transmission LLC	Oil Casualty Insurance, Ltd
NMRD Data Center, LLC	Electric Transmission America, LLC	PowerTree Carbon Company, LLC
NMRD Data Center II LLC	Prairie Wind Transmission, LLC	Public Service Company of Oklahoma
NMRD Data Center II-Britton, LLC	Electric Transmission Texas, LLC	Southwestern Electric Power Company
NMRD Data Center III, LLC	Grid Assurance LLC	Dolet Hills Lignite Company, LLC
NMRD Data Center III-Encino, LLC	PATH West Virginia Series	Mutual Energy SWEPCo, LLC
North Smithfield Solar Power 1, LLC	PATH West Virginia Transmission Company, LLC	Oxbow Lignite Company, LLC
Northwest Jacksonville Solar Partners, LLC	Pioneer Transmission, LLC	Southwest Arkansas Utilities Corporation
Ogdensburg Solar Partners, LLC	Potomac-Appalachian Transmission Highline	926 Pulliam Street
Quincy II Solar Garden, LLC	Prairie Wind Transmission, LLC	Wheeling Power Company
Rutland Renewable Energy, LLC	RITeLine Indiana, LLC	

Source: Cost Allocation Manual

III – Evaluation Approach for AEPSC Charges

Public Utility Commission of Texas (PUC) Affiliate Transactions Rules

The Public Utility Regulatory Act, Title II, Texas Utilities Code Section 36.058, set out below, provides requirements for inclusion of affiliate charges in rates for utilities regulated by the PUC.

Sec. 36.058. Consideration of Payment to Affiliate

- (a) Except as provided by Subsection (b), the regulatory authority may not allow as capital cost or as expense a payment to an affiliate for:
 - (1) the cost of a service, property, right, or other item; or
 - (2) interest expense.
- (b) The regulatory authority may allow a payment described by Subsection (a) only to the extent that the regulatory authority finds the payment is reasonable and necessary for each item or class of items as determined by the commission.
- (c) A finding under Subsection (b) must include:
 - (1) a specific finding of the reasonableness and necessity of each item or class of items allowed; and
 - (2) a finding that the price to the electric utility is not higher than the prices charged by the supplying affiliate for the same item or class of items to:
 - (A) its other affiliates or divisions; or
 - (B) a nonaffiliated person within the same market area or having the same market conditions.
- (d) In making a finding regarding an affiliate transaction, the regulatory authority shall:
 - (1) determine the extent to which the conditions and circumstances of that transaction are reasonably comparable relative to quantity, terms, date of contract, and place of delivery; and
 - (2) allow for appropriate differences based on that determination.
- (e) This section does not require a finding to be made before payments made by an electric utility to an affiliate are included in the utility's charges to consumers if there is a mechanism for making the charges subject to refund pending the making of the finding.
- (f) If the regulatory authority finds that an affiliate expense for the test period is unreasonable, the regulatory authority shall:
 - (1) determine the reasonable level of the expense; and
 - (2) include that expense in determining the electric utility's cost of service.

In addition, PUC Substantive Rule 25.272 describes the code of conduct with which electric utilities and their affiliates must comply. The pertinent section from that rule is 25.272(e)(1), which states:

Transactions with all affiliates. A utility shall not subsidize the business activities of any affiliate with revenues from a regulated service. In accordance with PURA and the commission's rules, a utility and its affiliates shall fully allocate costs for any shared services, including corporate support services, offices, employees, property, equipment, computer systems, information systems, and any other shared assets, services, or products.